



CITY OF MINEOLA  
2022-2023 ADOPTED BUDGET

Mayor: Jayne Lankford  
Mayor Pro-Tem: Sue Jones, Ward 1  
Council Members: Terry Eaton, Ward 1  
Jack Newman, Ward 2  
Eric Carrington, Ward 2  
Mitchell Tuck, Ward 3  
Cassandra Sampson, Ward 3  
City Manager: Mercy Rushing  
Finance Director: Cindy Karch  
Adopted: September 19, 2022





City of Mineola

Fiscal Year 2022-2023

September 19, 2022

This budget will raise more revenue from property taxes than last year's budget by an amount of \$65,577, which is a 4.11 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 \$28,596.

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

For: Sue Jones, Terry Eaton, Eric Carrington, Jack Newman, Cassandra Sampson & Mitchell Tuck

Against:

Present and not voting:

Absent:

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

Total debt obligation for the City of Mineola secured by property taxes is \$252,312





*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.



ORDINANCE NO. 22-09-19-2

**AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF MINEOLA FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023, ADOPTING THE ANNUAL BUDGET OF THE CITY OF MINEOLA FOR THE 2022-2023 FISCAL YEAR AND AUTHORIZING EXPENDITURES AS THEREIN PROVIDED; PROVIDING A SAVINGS CLAUSE, FOR THE REPEAL OF ALL ORDINANCES AND APPROPRIATIONS IN CONFLICT WITH THE PROVISIONS OF THIS ORDINANCE; AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the City Manager of the City of Mineola, Texas has submitted to the City Council a proposed budget of the revenues and expenditures of the City of Mineola for the period beginning October 1, 2022, and ending September 30, 2023, and which said proposed budget has been compiled from detailed information obtained from several departments, divisions and offices of the City; and,

**WHEREAS**, a copy of said proposed budget was timely filed with the City Secretary of the City of Mineola, Texas; and

**WHEREAS**, the City Council of the City of Mineola did sit as a committee of the whole in the Council Chambers at the City Hall in the City of Mineola on September 12, 2022 at 6:00 p.m., after public notice having been given, to hear any complaints, suggestions or observations during a public hearing on the proposed budget; and

**WHEREAS**, said Council is of the opinion that the same should be approved and adopted,

NOW, THEREFORE IT BE ORDAINED BY THE CITY COUNCIL OF THE CITY OF MINEOLA, TEXAS:


SECTION 1. That the proposed budget of the Revenues and Expenses of the City of Mineola, Texas for the period beginning October 1, 2022, and ending September 30, 2023, as submitted to the City Council of said City be, and the same is in all things adopted and approved as the budget of all the current expenses as well as the fixed charges against the City, for the period beginning October 1, 2022, and ending September 30, 2023, and is attached hereto as "APPENDIX A".

SECTION 2. That the City Council hereby confers upon the City Manager general authority to contract for expenditures without further approval of the Council for all budgeted items, the cost of which do not exceed the constitutional and statutory requirements for competitive bidding.

SECTION 3. That this ordinance shall be and remain in full force and effect from and after its passage and approval by the City Council and that all ordinances or parts of ordinances in conflict herewith be and the same are hereby repealed to the extent of such conflict.

SECTION 4. If for any reason any section, paragraph, subdivision, clause, phrase, word or provision of this ordinance, shall be held invalid or unconstitutional by final judgement of a court of competent jurisdiction, it shall not affect any other section, paragraph, subdivision, clause, phrase, word or provision of this ordinance, for it is the definite intent of this City Council that every section, paragraph, subdivision, clause, phrase, word or provision hereof be given full force and effect for its purpose.

PASSED, ADOPTED, AND APPROVED on this 13<sup>th</sup> day of September, 2022

  
Jayne Lankford, Mayor

ATTEST:   
Cindy Karch, City Secretary

ORDINANCE 22-04-19-3

An ordinance of the City of Mineola establishing a tax rate for the general maintenance and operations and for the payment of General Obligation debt; therefore,

**BE IT ORDAINED AND ORDERED BY THE CITY COUNCIL OF MINEOLA, WOOD COUNTY, TEXAS:**

We, the City Council of Mineola, Texas, do hereby levy and adopt the tax rate on One Hundred Dollars (\$100.00) valuation for the City of Mineola for the tax year 2022 as follows:

**THE TAX YEAR 2022**

|            |   |
|------------|---|
| \$0.452318 | for the purpose of maintenance and operations |
| \$0.082682 | for the payment of debt                       |
| \$0.535000 | total 2022 tax rate                           |

**ADOPTED** by the City Council of Mineola, Texas on the 19th day of September, 2022.

  
Jayne Lankford, Mayor

Attest:

  
Cindy Karch, City Secretary



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## City of Mineola – FY 2022-2023 Budget Timeline

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

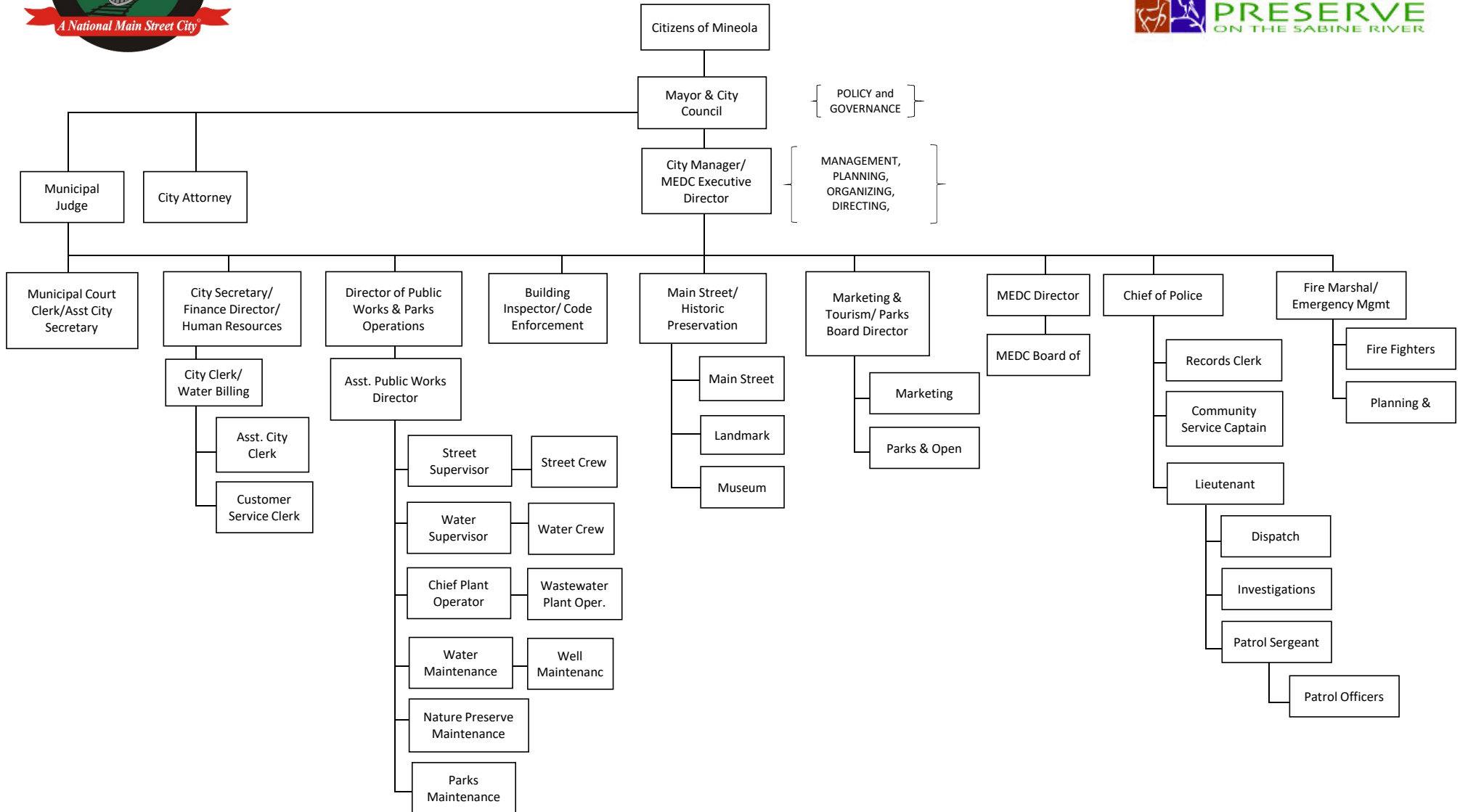
## Budget Process

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



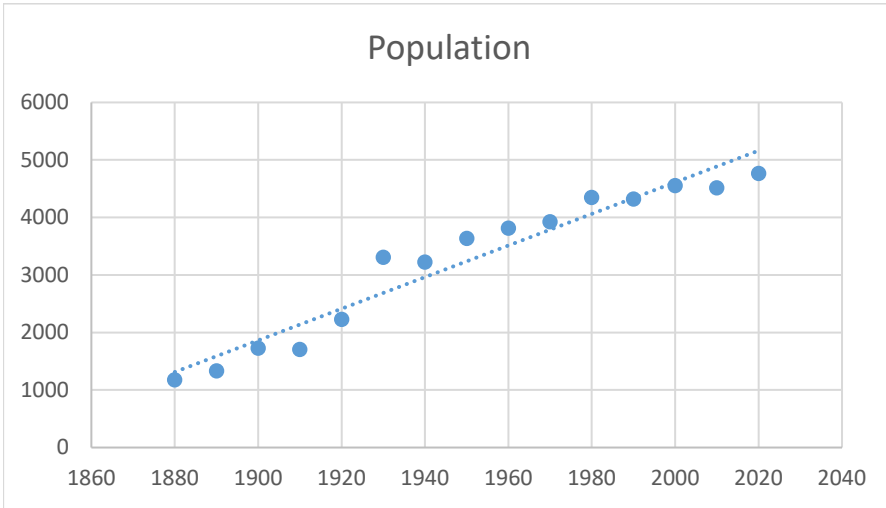
# CITY OF MINEOLA

## Organizational Chart (2022-2023)



## Demographics

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



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

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

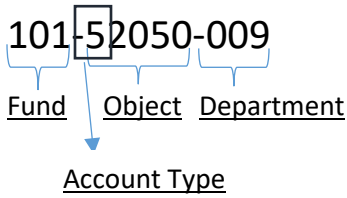
## Employment

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

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

# City of Mineola General Ledger Account Structure

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



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

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

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

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

## Funds

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

## Departments

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

## Account Types

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

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

### **Project Codes**

#### General Fund (101)

RRP – Rail Road Park

WINE – Wine Train

#### Water Fund (102)

100213 – Emergency Response Preparedness Plan

MN165 – Water System Corrosively Study

MN166 – Emergency 18-inch Sewer Line Repair

MN167 – AWIA Emergency Response Plan

MN169 – AWIA Risk Resiliency Assessment

MN171 – Blackmon Meadows Water Line

MN172 – WWTP Discharge Permit Renewal

MN175 – Water System Monitoring Plan

#### Water & Sewer Construction Fund (109)

MN160 – Sanderson Farms Utility Extension

MN162 – Wastewater Treatment Plant Improvements

MN163 – Water Tank Painting

MN164 – Stone Street Sewer Improvements

#### Mineola Economic Development

100188 – Park Central Road Extension

### **Types of Funds**

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

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

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



## Cash Balance Projections

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

### Average Expenditures per Quarter per Fund (past three years)

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

### Year End Cash Balance Projections

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



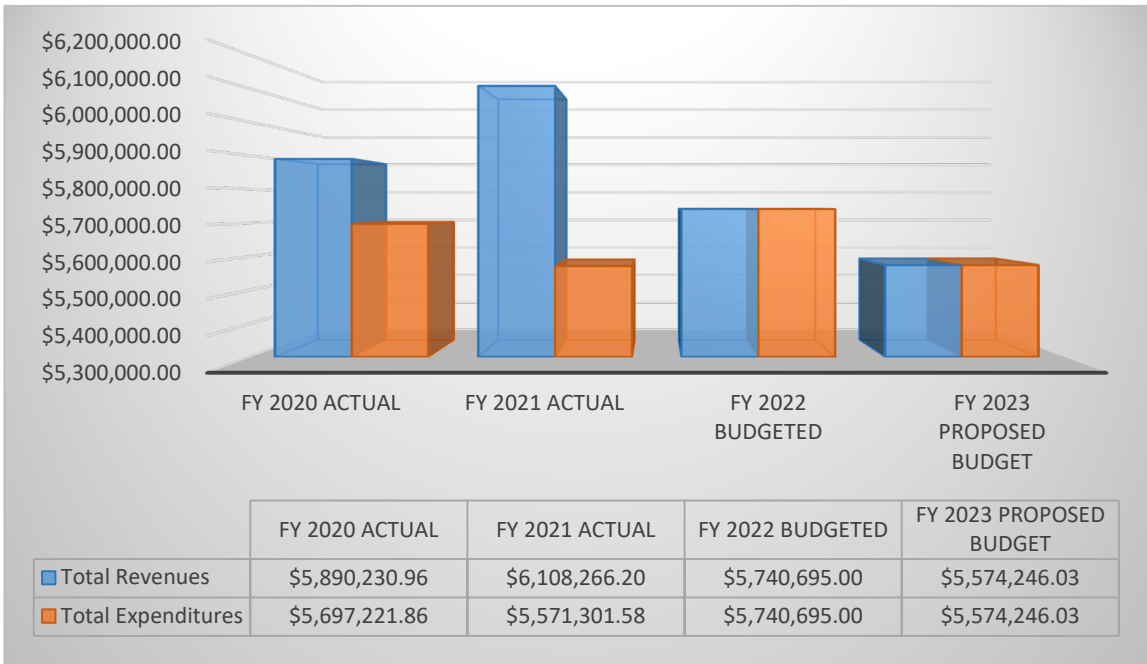


## GENERAL FUND



**GENERAL FUND**  
SUMMARY OF REVENUES AND EXPENDITURES

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

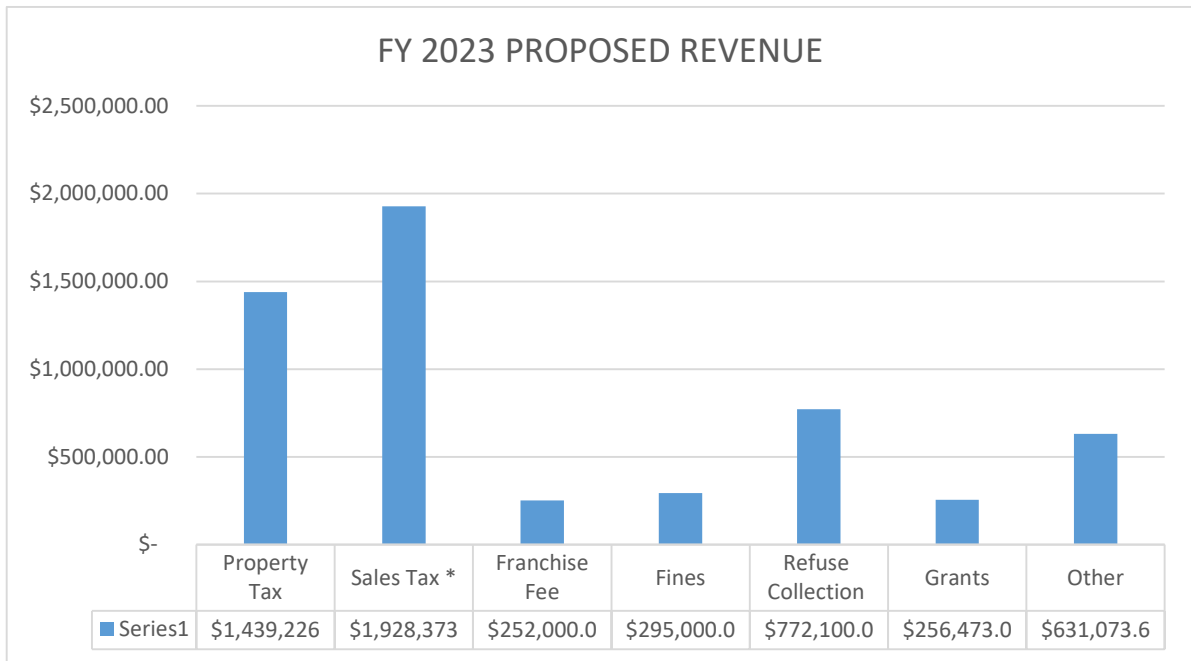


The proposed General Fund budget provides for Police, Fire, Streets, Administration, Community Development, and other governmental services. Total proposed General fund revenues and expenditures are at \$5,564,205.03 providing a balanced budget. Property taxes are increased 3.5% to support the climbing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

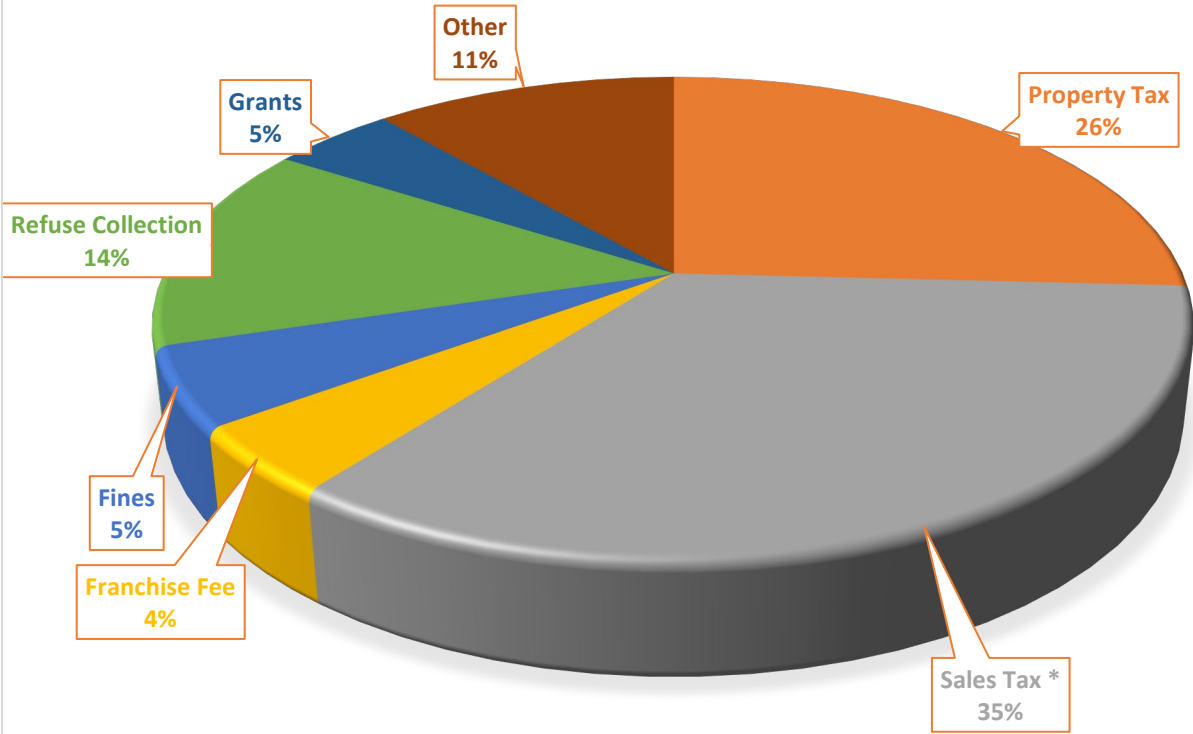
**GENERAL FUND**  
**REVENUE SUMMARY**

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

\* minus 1/2 sales tax transferred to MEDC



# GENERAL FUND REVENUES

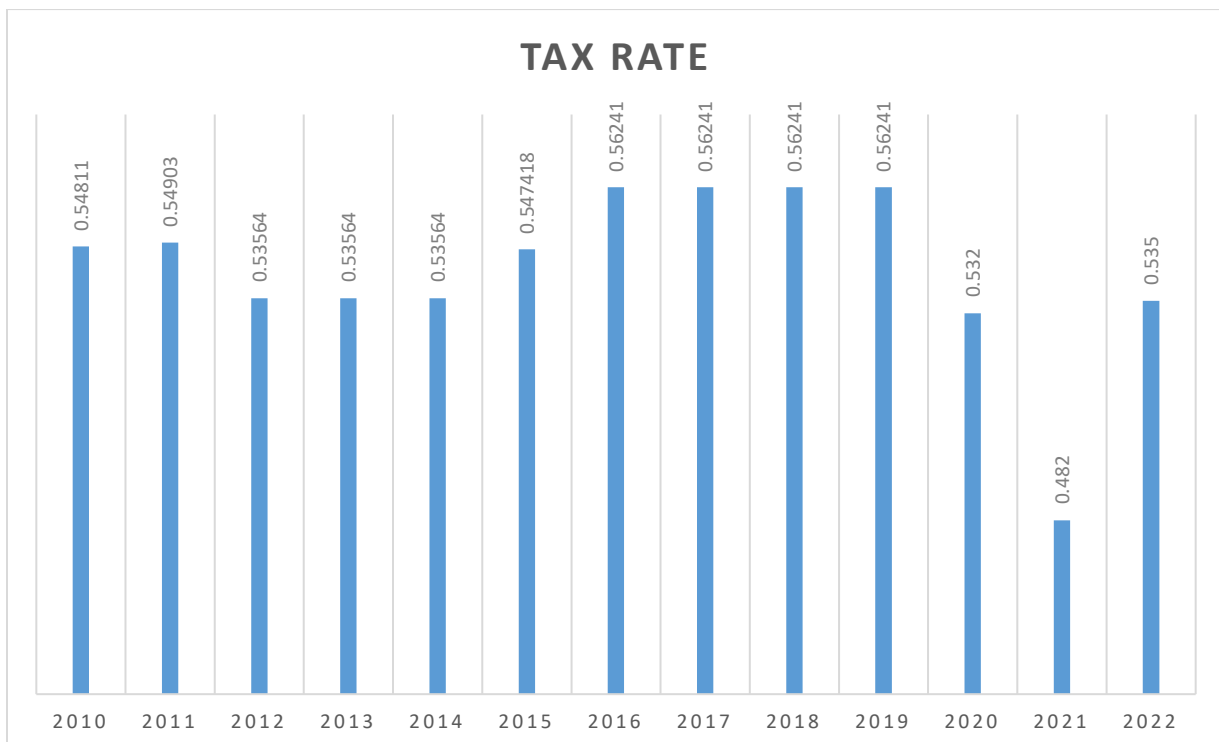
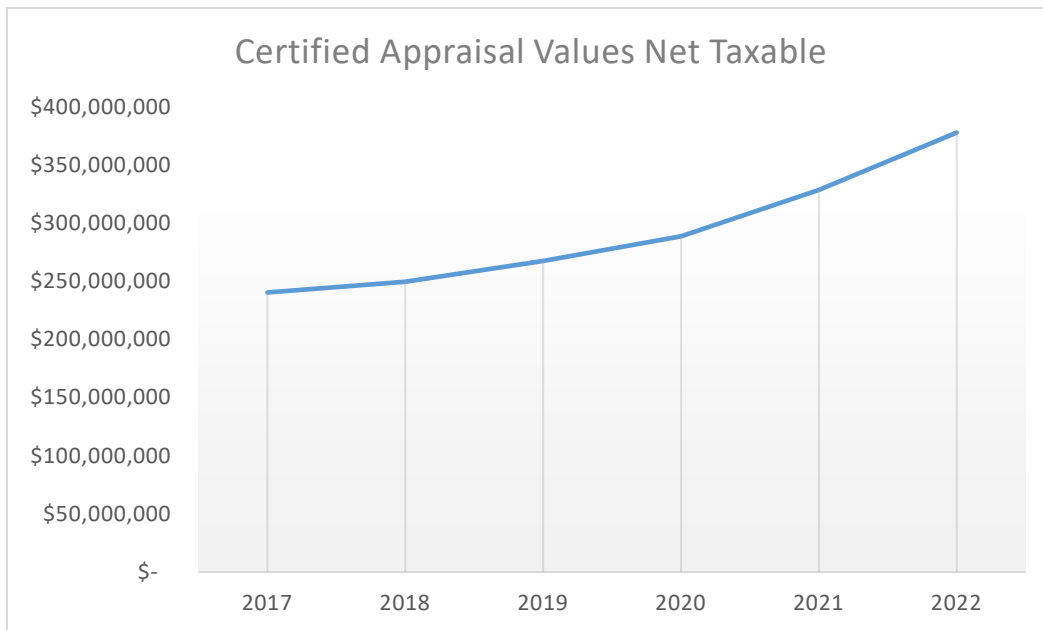


## Property Tax

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

### Certified Appraisal Values

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

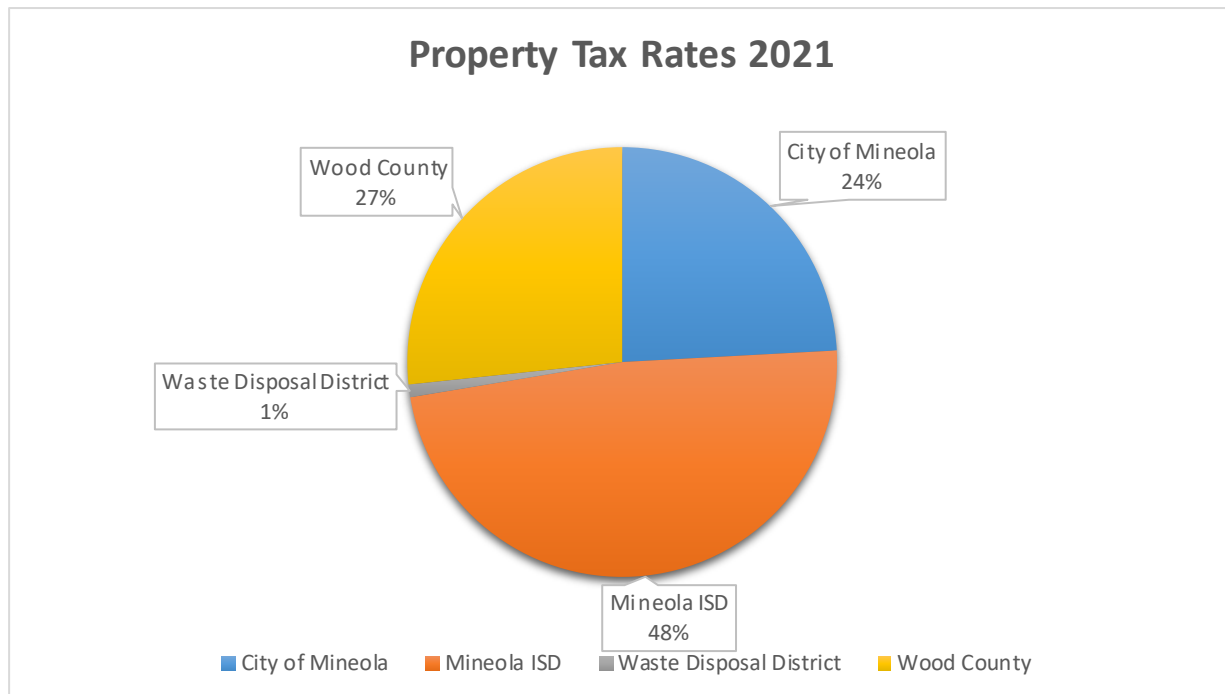




### Percent of Property Tax per Taxing Entity

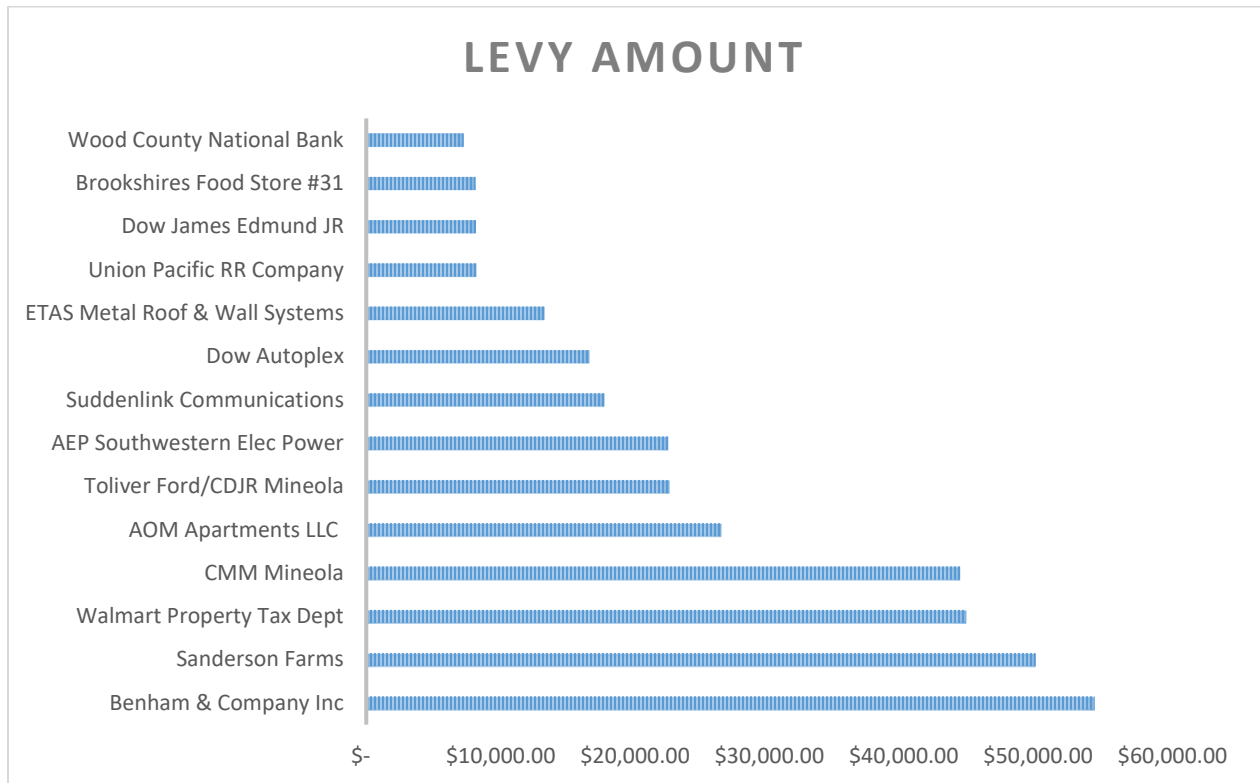
The following is a breakdown of taxing entities tax rates for 2021. As of the date of this writing, 2022 tax rates have not been established.

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



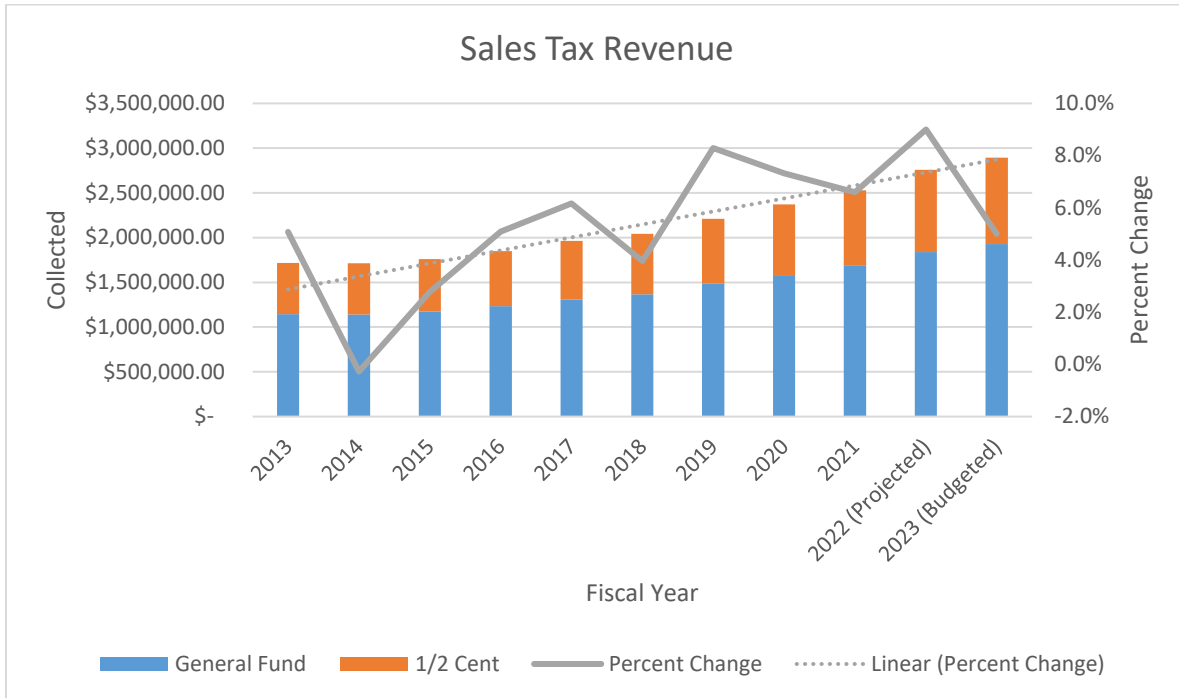
**Principal Property Tax Payers 2021**

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



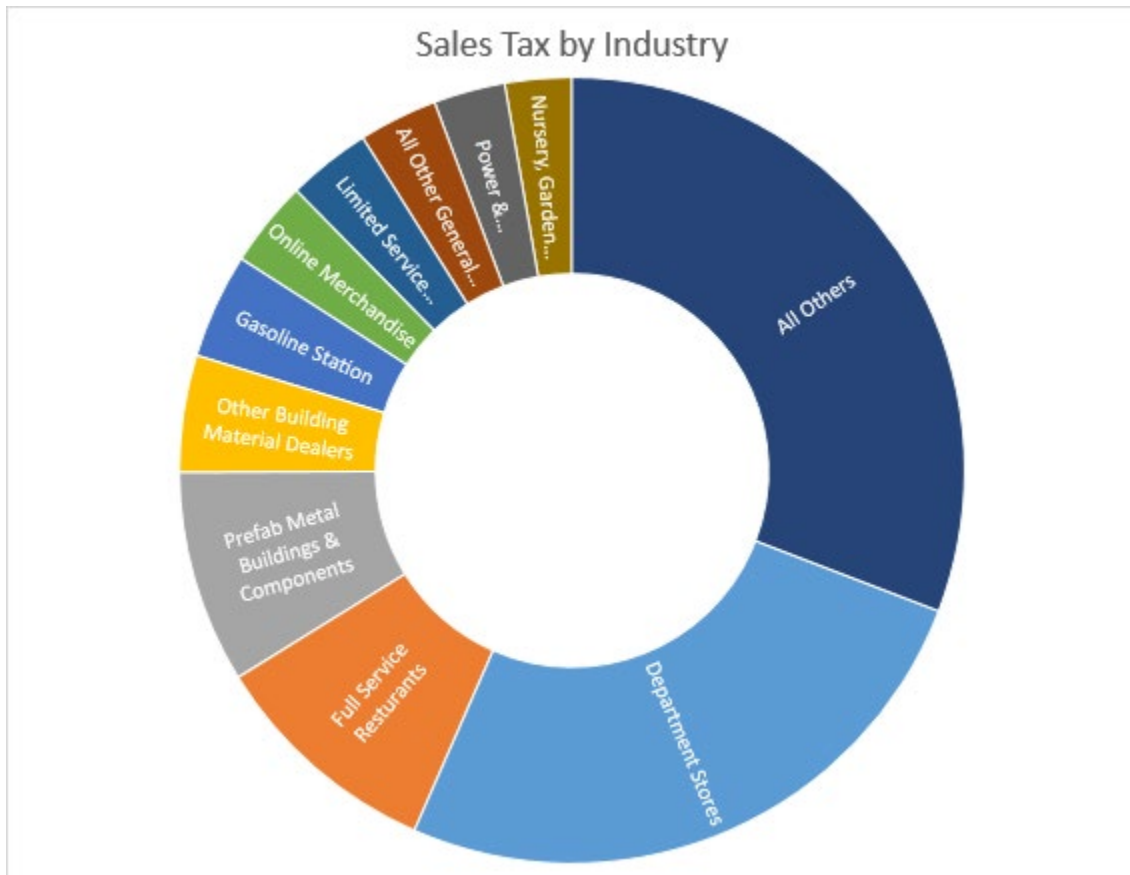
## Sales Tax

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



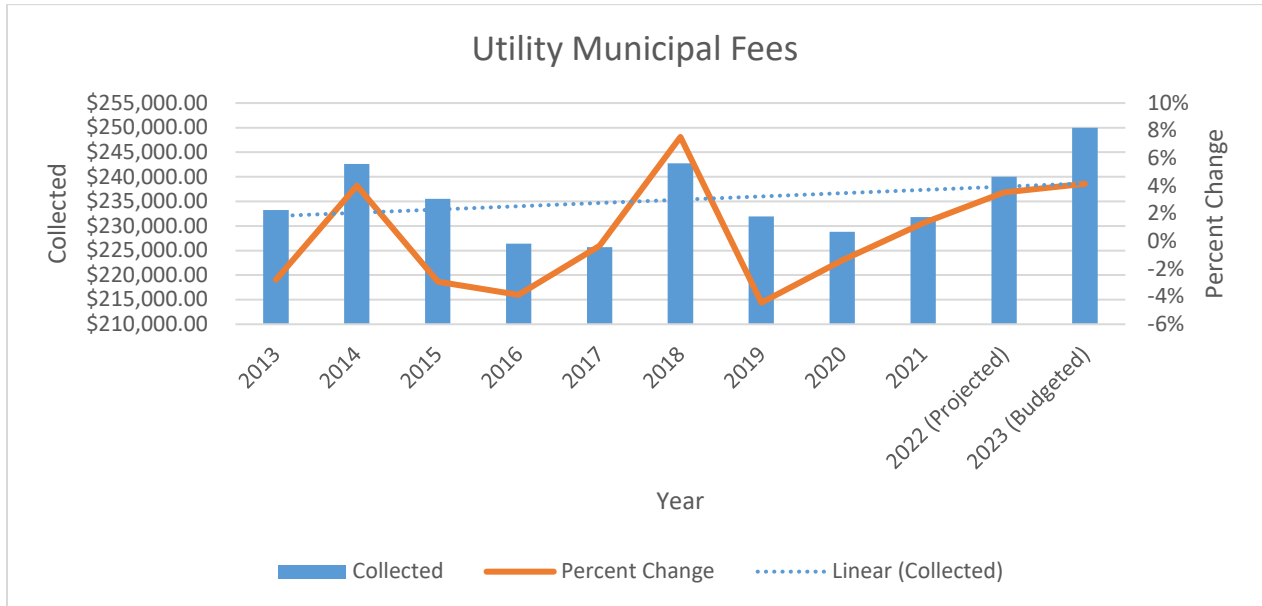
## Sales Tax by Industry

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



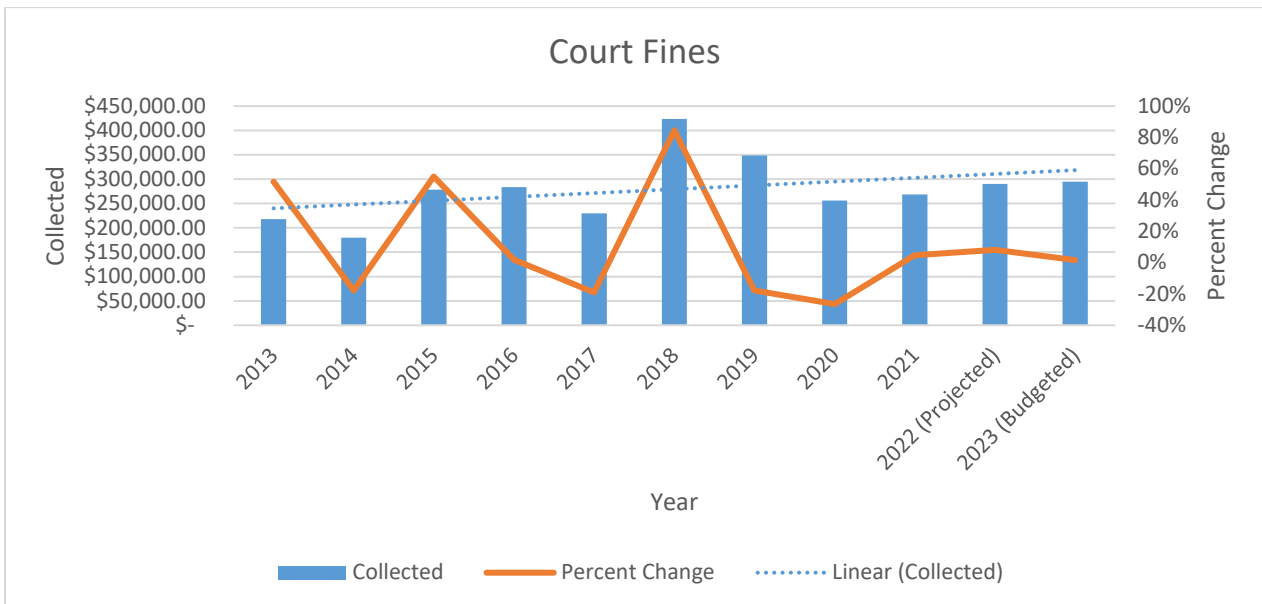
### Utility Municipal Fees (Franchise Fees)

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



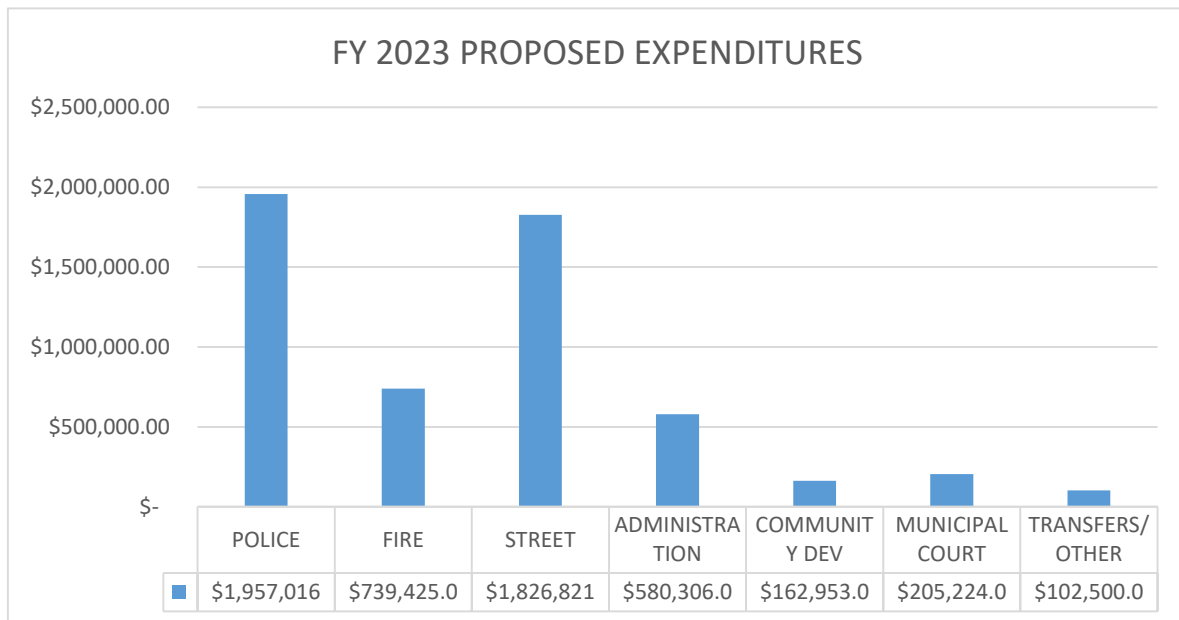
### Municipal Court Fines & Fees

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

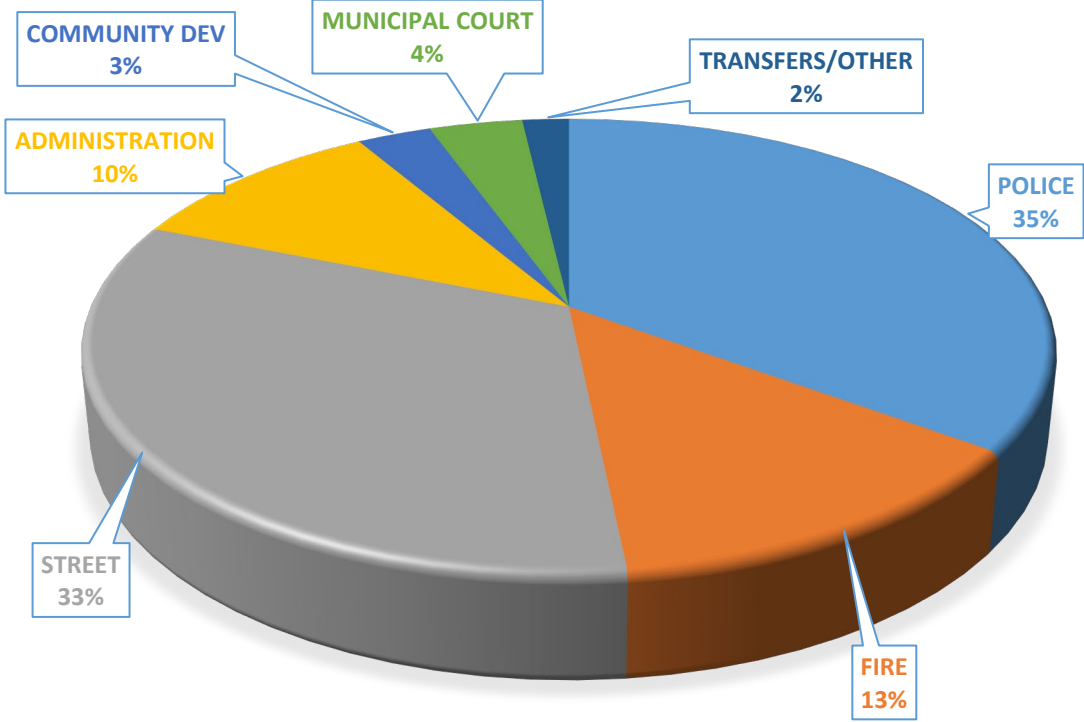


**GENERAL FUND**  
EXPENSES PER DEPARTMENT

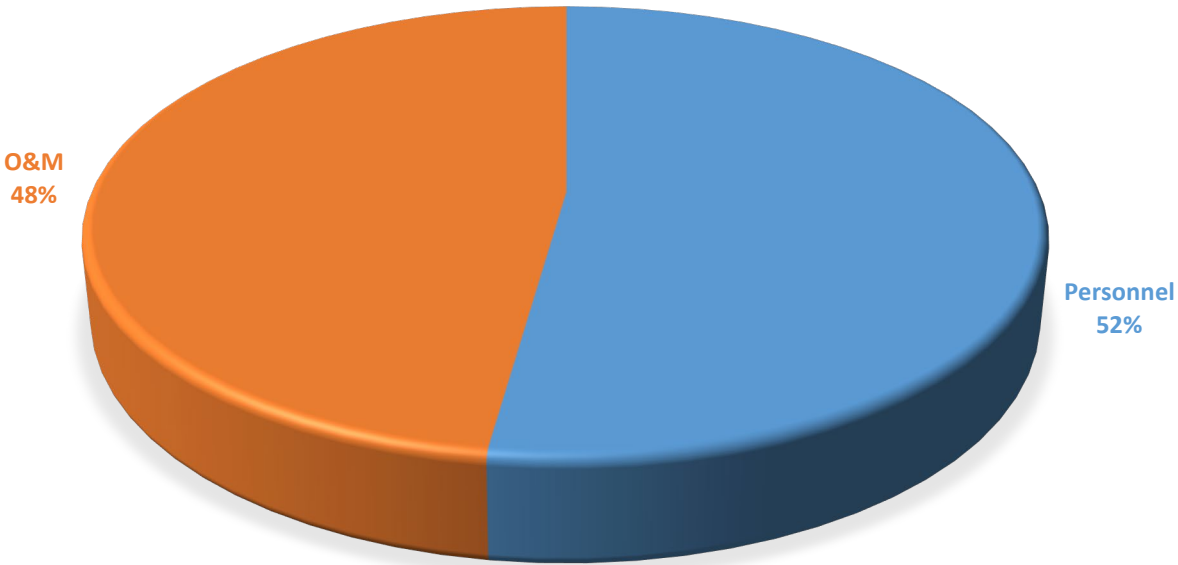
| CATEGORIES                | FY 2020 ACTUAL         | FY 2021 ACTUAL         | FY 2022 BUDGETED       | FY 2023 PROPOSED BUDGET |
|---------------------------|------------------------|------------------------|------------------------|-------------------------|
| <b>EXPENDITURES</b>       |         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



### GENERAL FUND EXPENDITURES BY DEPARTMENT



### EXPENDITURES BY TYPE



## Department Needs/Capital Expenditures

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

### Police

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

### Fire

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

### Street

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

### All Departments

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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

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







## SPECIAL REVENUE FUNDS/BOARDS



Main Street

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

Historical Museum Board

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

Landmark

| Account              | Description                       | CURRENT<br>Budget<br>2021-2022 | PROJECTED<br>Current<br>2021-2022 | PROPOSED<br>Budget<br>2022-2023 |
|----------------------|-----------------------------------|--------------------------------|-----------------------------------|---------------------------------|
| <b>LANDMARK</b>      |                                   |                                |                                   |                                 |
| <b>REVENUE</b>       |                                   |                                |                                   |                                 |
| 101-42330-000        | DONATIONS - LANDMARK              | \$ 3,250.00                    | \$ 4,783.00                       | \$ 4,000.00                     |
|                      | Tour of Homes                     | \$ 1,750.00                    | \$ -                              | \$ 1,800.00                     |
|                      | Iron Horse Square                 | \$ 5,000.00                    | \$ 21,145.00                      | \$ 15,000.00                    |
|                      | <b>TOTAL REVENUE</b>              | <b>\$ 10,000.00</b>            | <b>\$ 25,928.00</b>               | <b>\$ 20,800.00</b>             |
| <b>EXPENSES</b>      |                                   |                                |                                   |                                 |
| 101-56825-011        | LANDMARK PROGRAM                  | \$ 4,750.00                    | \$ 3,051.00                       | \$ 5,000.00                     |
|                      | Tour of Homes                     | \$ 250.00                      | \$ -                              | \$ 500.00                       |
|                      | Iron Horse Square                 | \$ 5,000.00                    | \$ 8,137.00                       | \$ 10,000.00                    |
|                      | <b>TOTAL EXPENDITURES</b>         | <b>\$ 10,000.00</b>            | <b>\$ 11,188.00</b>               | <b>\$ 15,500.00</b>             |
|                      | Net Revenue Over (Under) Expenses | \$ -                           | \$ 14,740.00                      | \$ 5,300.00                     |
|                      | Carry-over balance - prior years  |                                | \$ 16,617.00                      | \$ 31,357.00                    |
|                      | <b>FUND BALANCE</b>               |                                | <b>\$ 31,357.00</b>               | <b>\$ 36,657.00</b>             |
| <b>CASH BALANCES</b> |                                   |                                |                                   |                                 |
|                      | YE 2019                           | \$ 7,093.25                    |                                   |                                 |
|                      | YE 2020                           | \$ 9,128.65                    |                                   |                                 |
|                      | YE 2021                           | \$ 16,617.14                   |                                   |                                 |
|                      | YE 2022 (Projected)               | \$ 31,357.14                   |                                   |                                 |

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

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





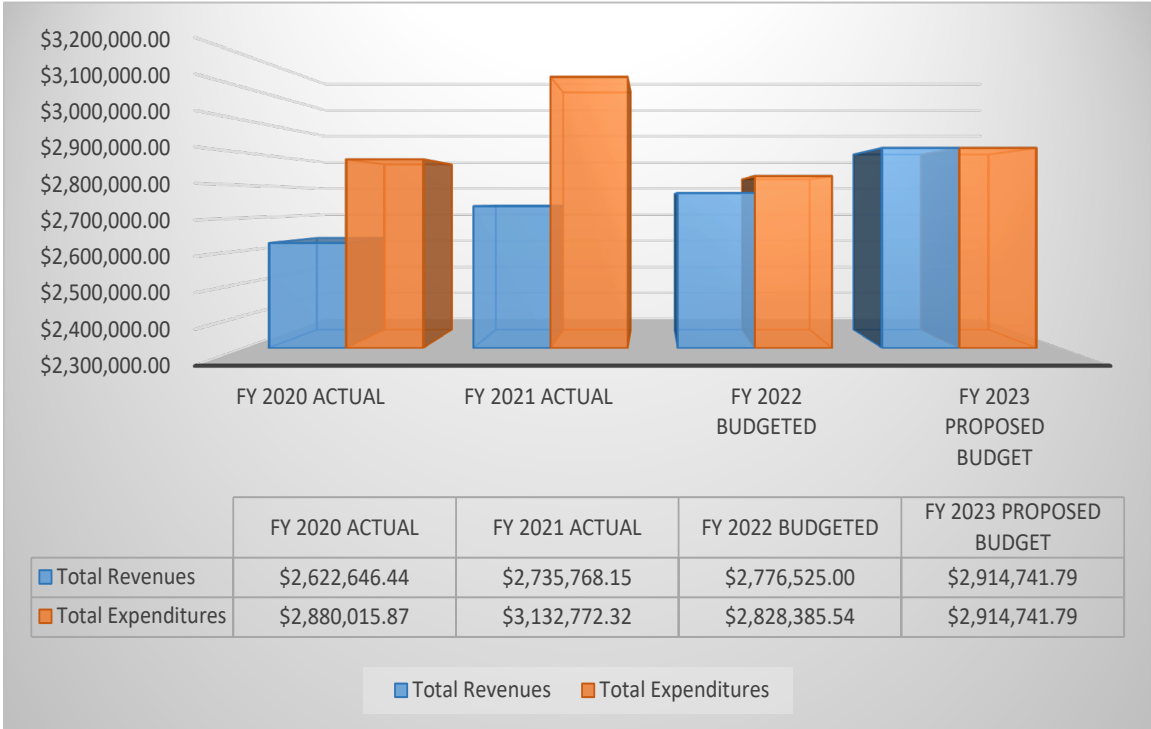


## WATER UTILITY FUND



**WATER UTILITY FUND**  
SUMMARY OF REVENUES AND EXPENDITURES

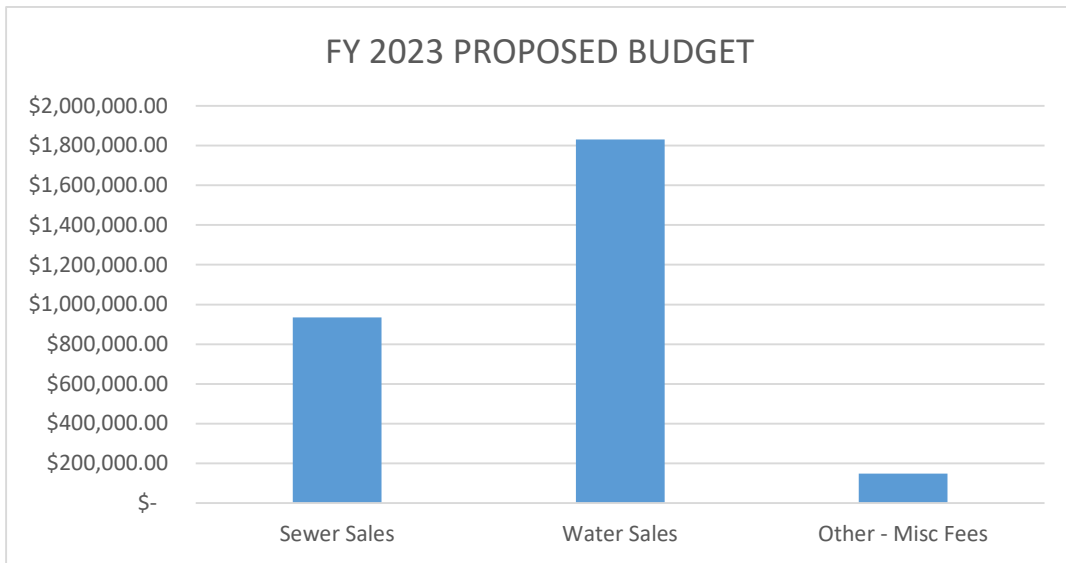
| CATEGORIES         | FY 2020 ACTUAL  | FY 2021 ACTUAL  | FY 2022 BUDGETED | FY 2023 PROPOSED BUDGET |
|--------------------|-----------------|-----------------|------------------|-------------------------|
| Total Revenues     | \$ 2,622,646.44 | \$ 2,735,768.15 | \$ 2,776,525.00  | \$ 2,914,741.79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



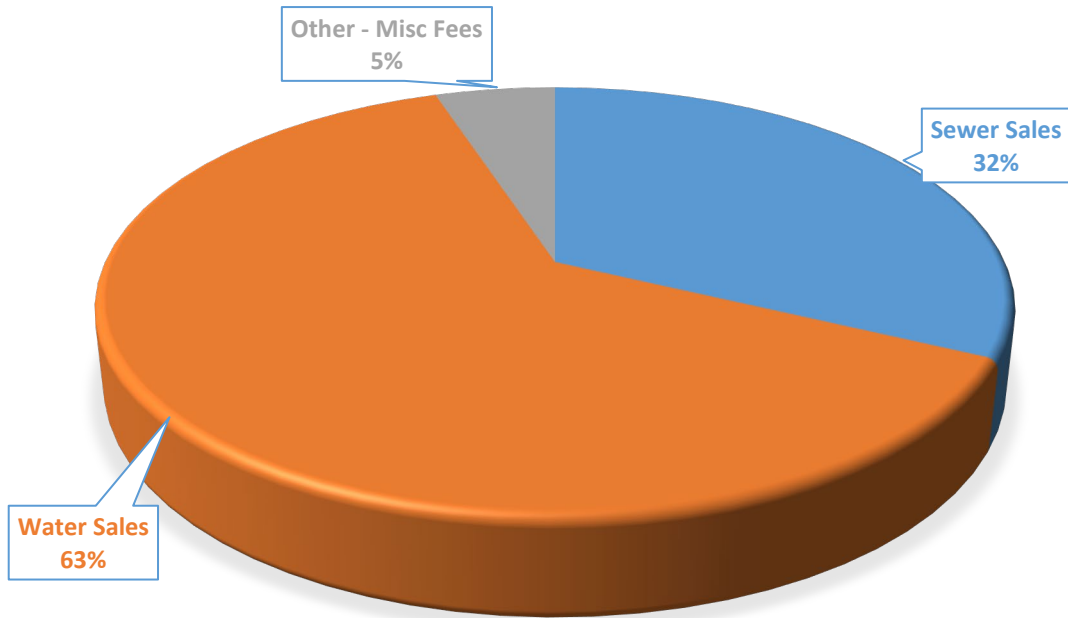
The Water Utility Fund is considered an Enterprise Fund and should be able to fully support itself. The City’s Utility Fund provides water and sewer services to Mineola businesses and residents. This budget proposes a 3% increase in water and sewer rates to fund ongoing operational aspects and to continue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

**WATER UTILITY FUND**  
REVENUE SUMMARY

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



## WATER UTILITY FUND REVENUE

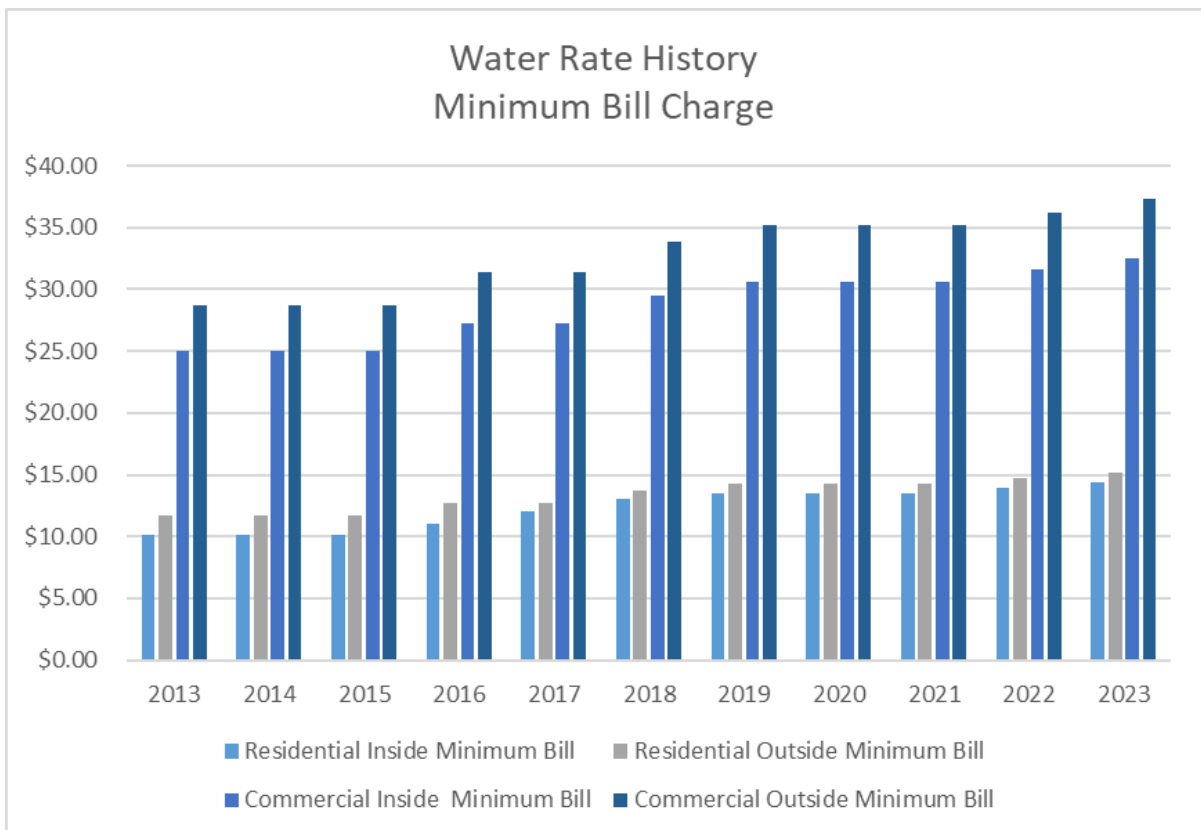


## Water Rate History

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

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

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

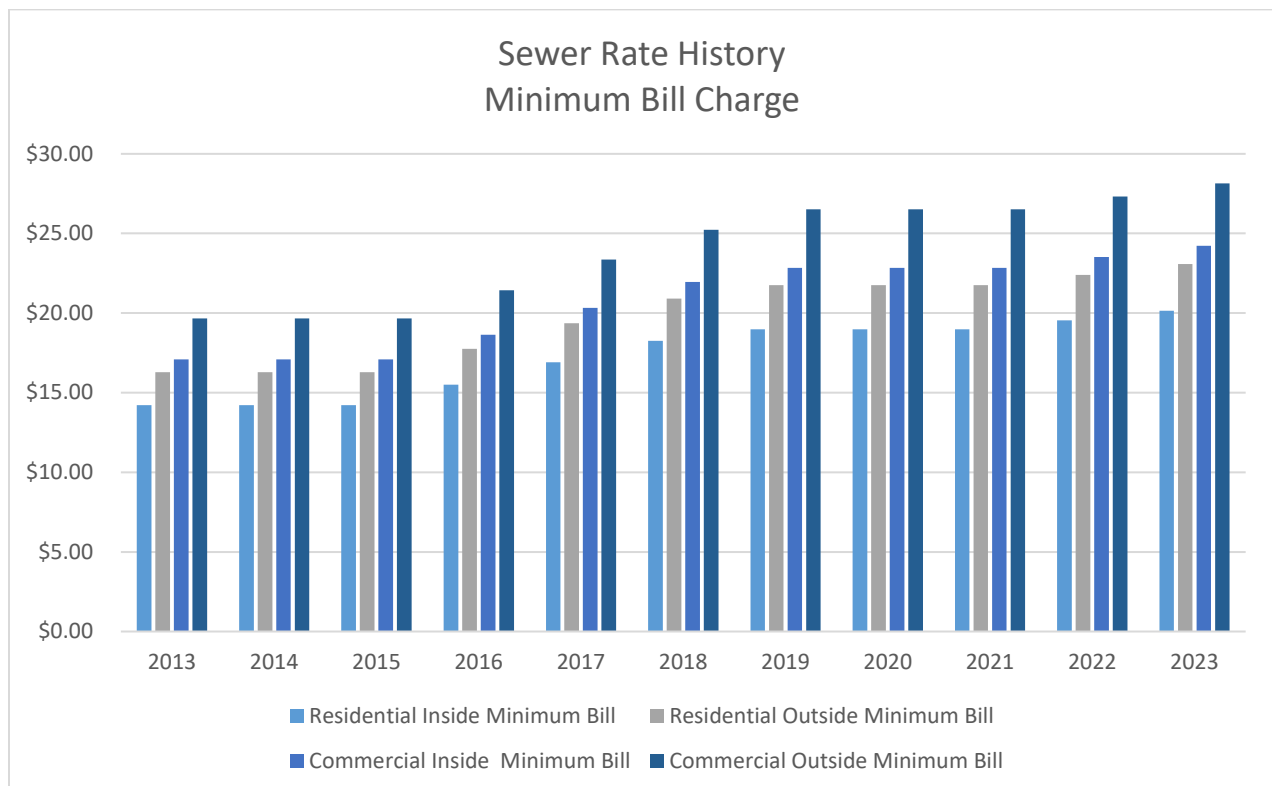


## Sewer Rate History

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

### Sewer Rate History

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



## Master (Multi) Meter Demand Fee

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

### Master Meter Rate History

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

### Meters By Size

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

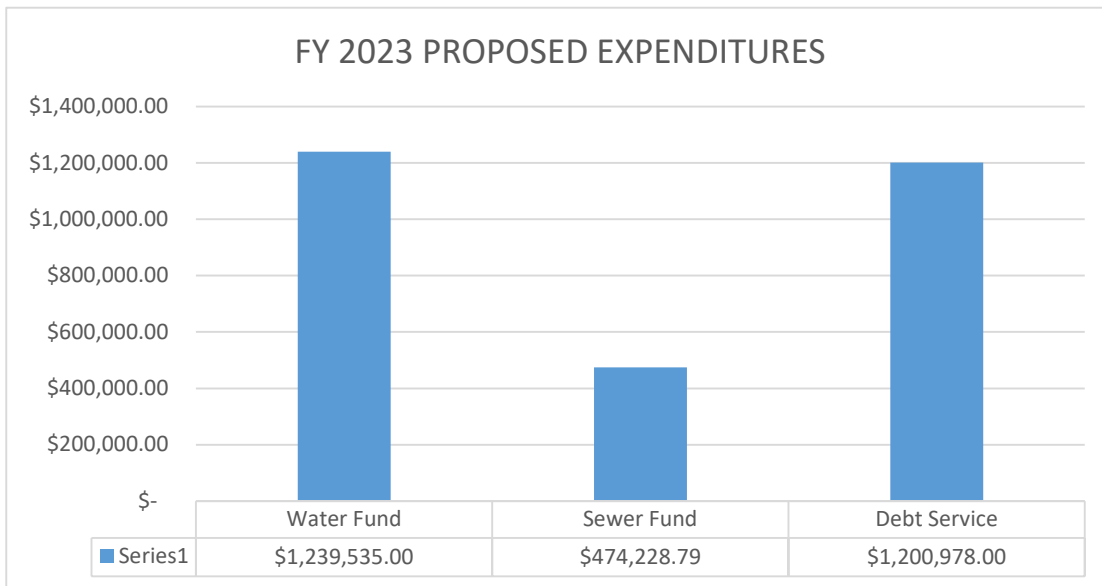


Expenditures

**WATER UTILITY FUND**

**EXPENSES PER DEPARTMENT**

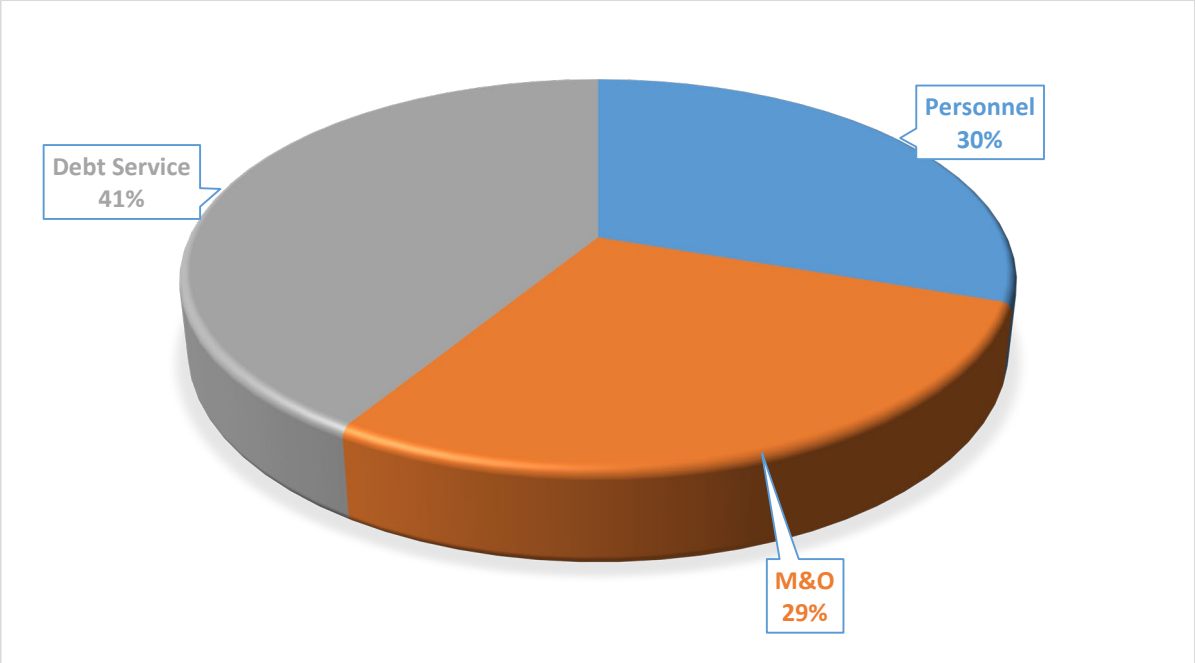
| CATEGORIES                | FY 2020 ACTUAL         | FY 2021 ACTUAL         | FY 2022 BUDGETED       | FY 2023 PROPOSED BUDGET |
|---------------------------|------------------------|------------------------|------------------------|-------------------------|
| <b>EXPENDITURES</b>       |         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



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

# Water Fund Expenditures by Type

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



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

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

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

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

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

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



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

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

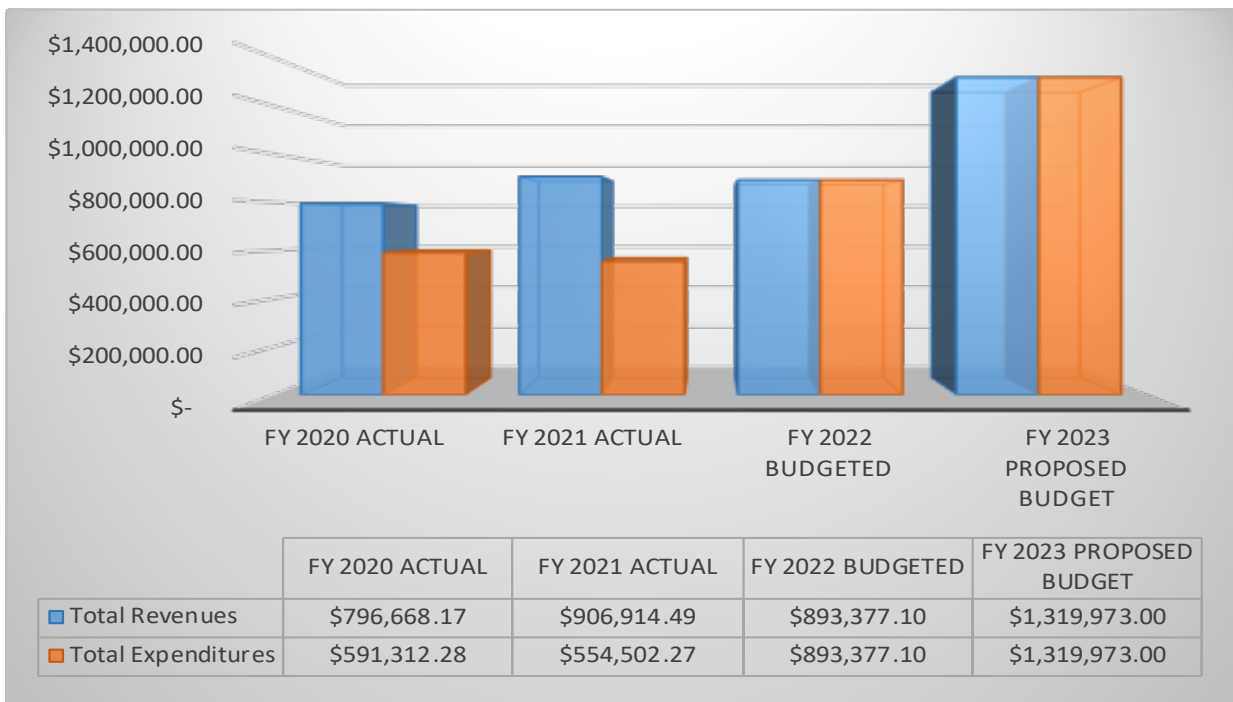


MINEOLA ECONOMIC DEVELOPMENT CORP



**MINEOLA ECONOMIC DEVELOPMENT CORP**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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

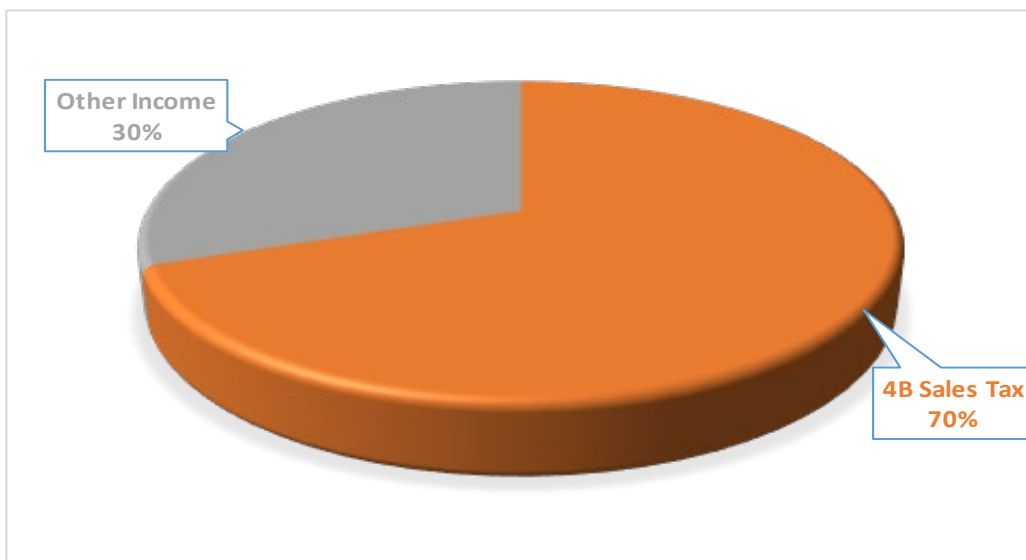


The Mineola Economic Development Corporation is an organization founded specifically to attract to and retain commerce in the Mineola area. It is supported by a voter-approved half-cent sales tax and managed by a seven-member board appointed by the City Council for two year terms. The board of directors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

# MINEOLA ECONOMIC DEVELOPMENT CORP

## REVENUE SUMMARY

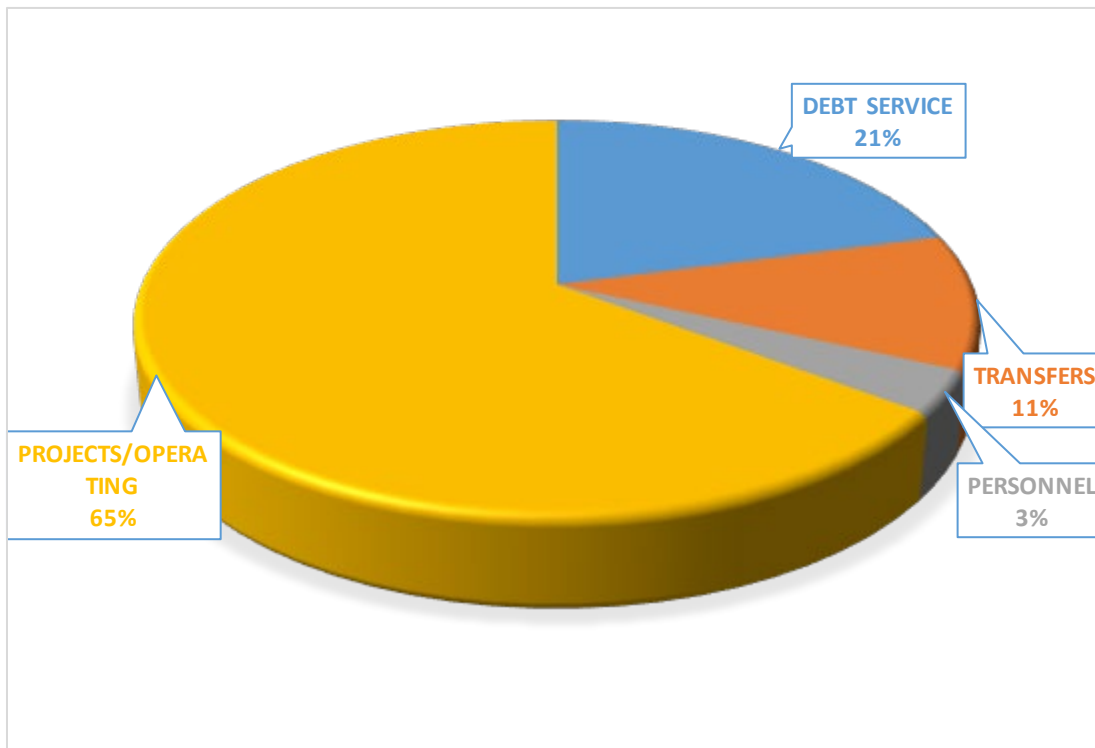
| CATEGORIES           | FY 2020<br>ACTUAL    | FY 2021<br>ACTUAL    | FY 2022<br>BUDGETED  | FY 2023<br>PROPOSED<br>BUDGET |
|----------------------|----------------------|----------------------|----------------------|-------------------------------|
| <b>REVENUES</b>      |                      | 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



# MINEOLA ECONOMIC DEVELOPMENT CORP

## EXPENSES PER TYPE

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



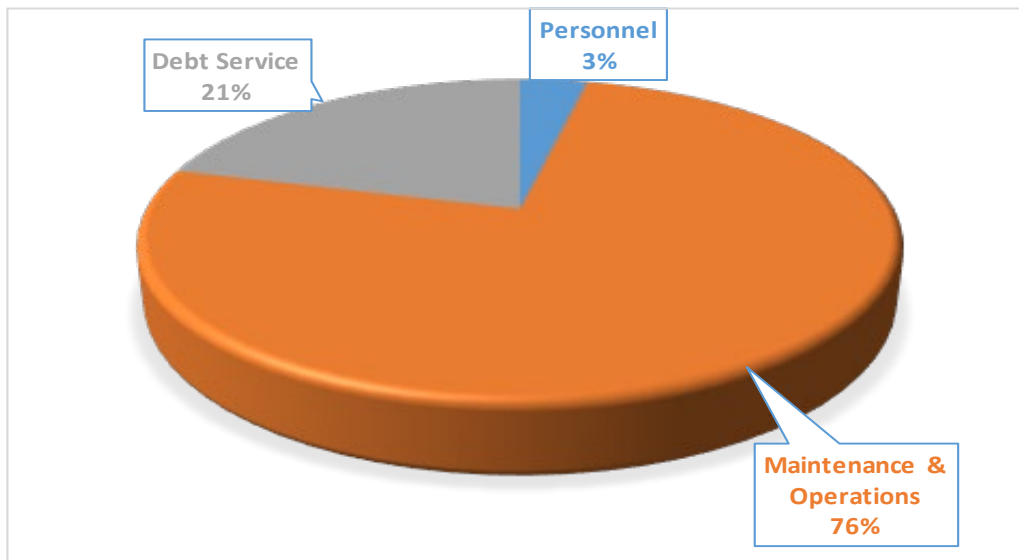
**Mineola EDC Special Projects**

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

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

**MEDC Expenditures by Type**

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





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

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

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

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

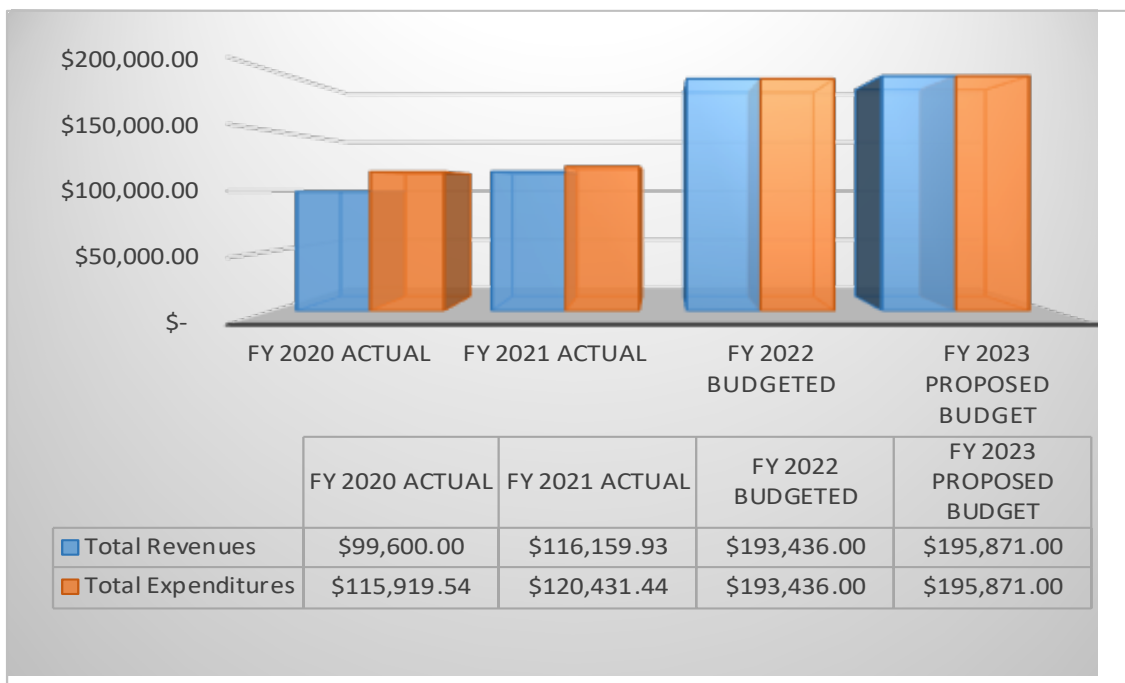


## NATURAL RESOURCES



**NATURAL RESOURCES/NATURE PRESERVE**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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



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

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



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

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

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



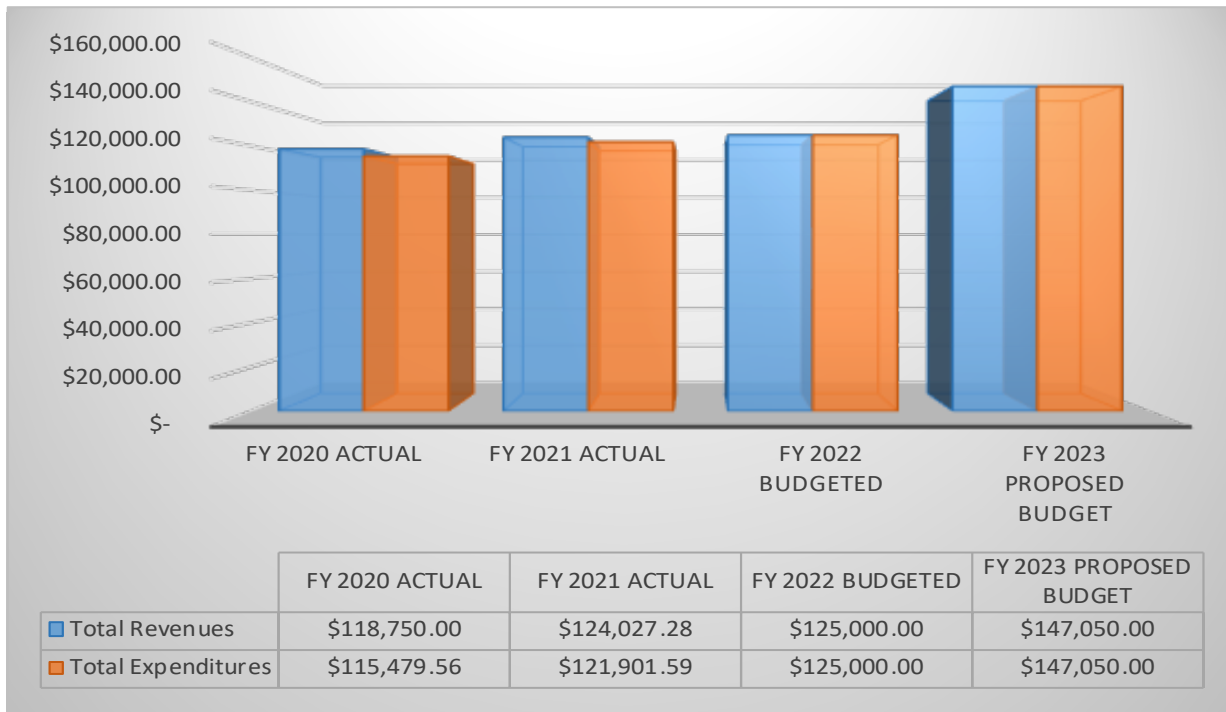


## MARKETING & TOURISM



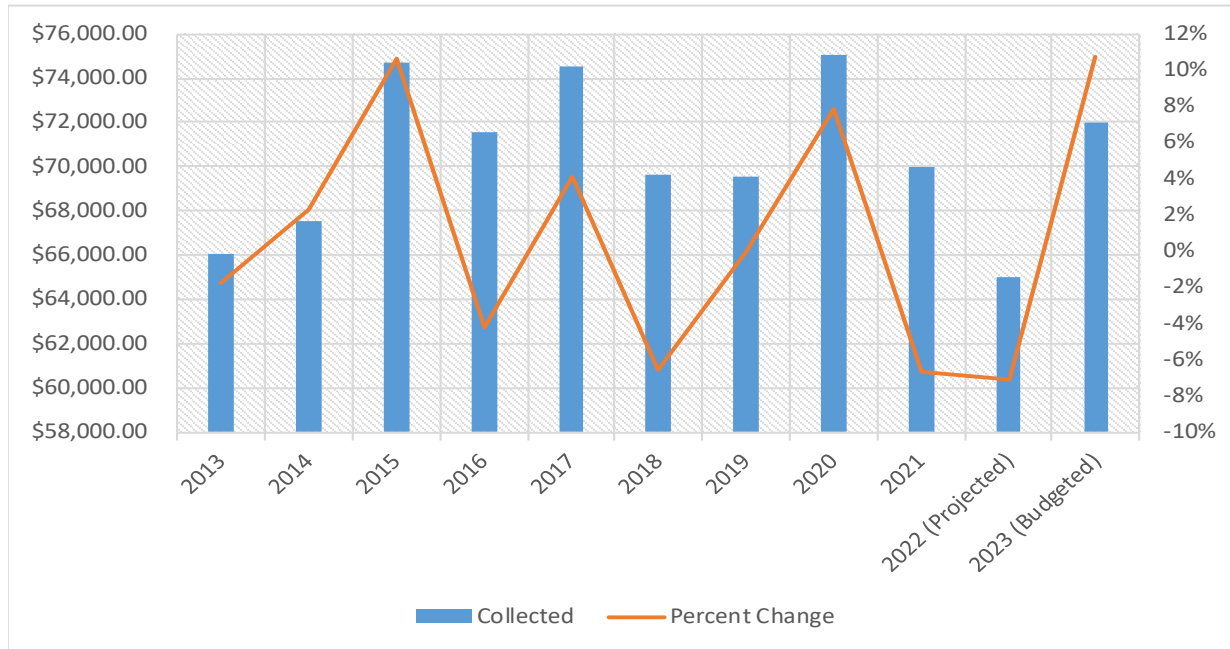
**MARKETING & TOURISM FUND**  
**SUMMARY OF REVENUES AND EXPENDITURES**

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



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

## Hotel/Motel Tax Revenue



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

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

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



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

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

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





## MUNICIPAL COURT FUNDS



## Municipal Court Special Revenue Funds

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

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

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



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



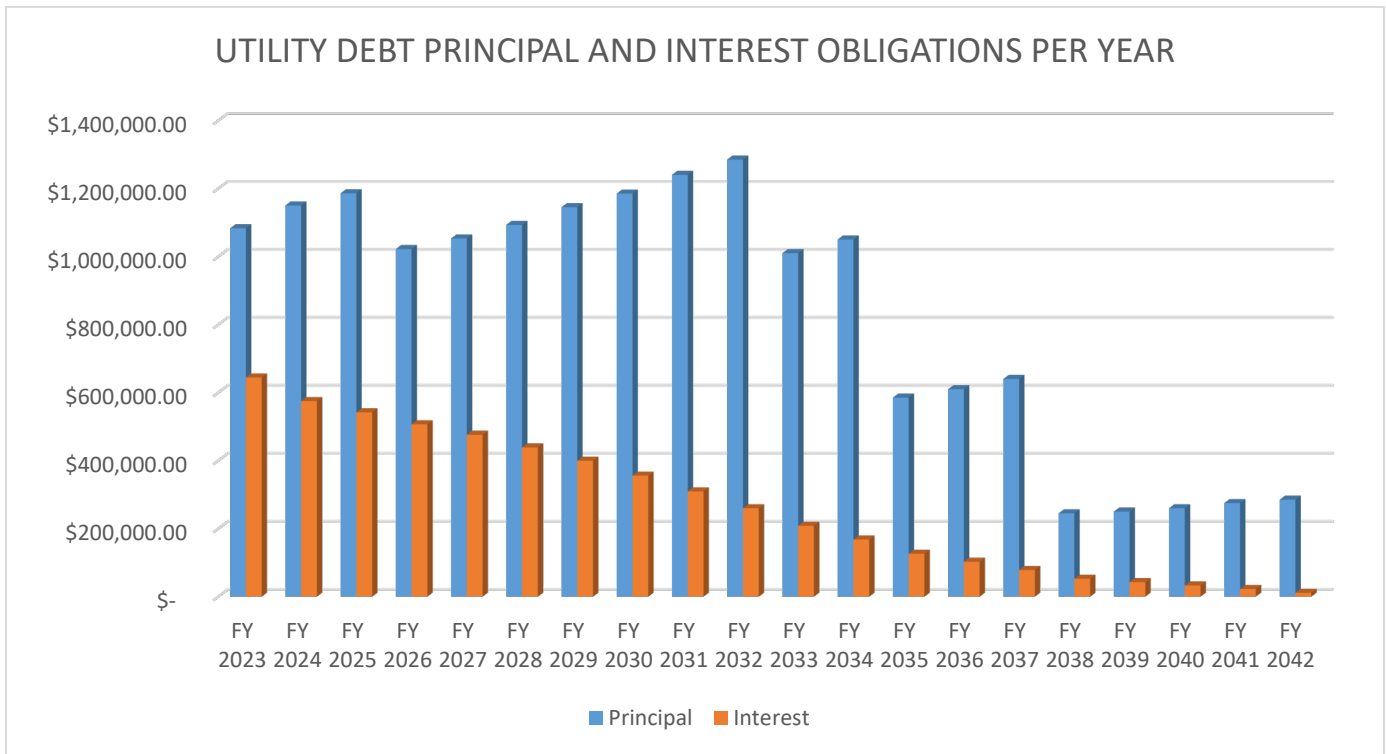


## DEBT SERVICE AND LEASE PAYMENTS



## Debt Service

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



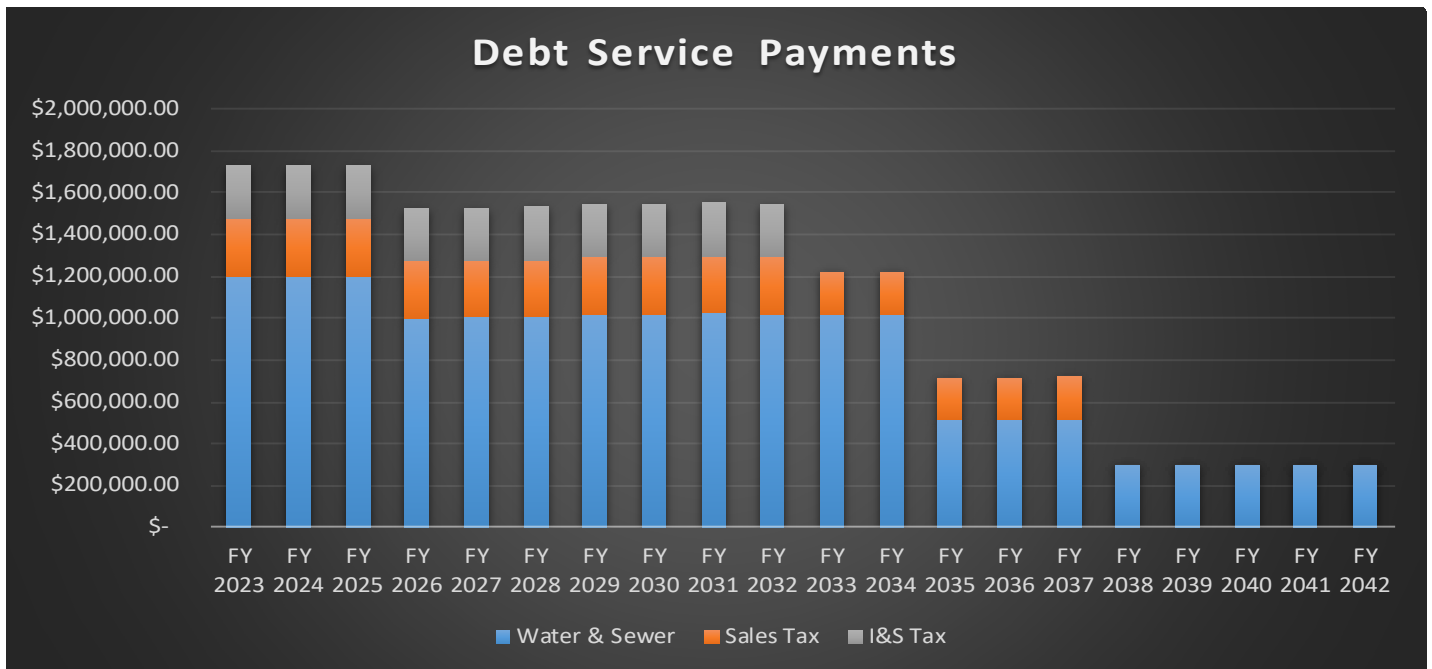
## Expected Revenue and Debt Service

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

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

## Annual Payments

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



## Lease Purchase Agreements

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

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

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

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



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

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

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



**CITY OF MINEOLA**  
(Wood County, Texas)

**Combination Tax & Revenue Certificates of Obligation**  
**Series 2014**

**Debt Service Schedule**

| Due      | Principal              | Int.Rate | Interest               | Total                  | Fisc Total             | W&S Supp               | Tax Supp    |
|----------|------------------------|----------|------------------------|------------------------|------------------------|------------------------|-------------|
| 3/1/2022 |                        |          | 73,875.00              | 73,875.00              |                        |                        |             |
| 9/1/2022 | 230,000.00             | 3.000%   | 73,875.00              | 303,875.00             | 377,750.00             | 377,750.00             | -           |
| 3/1/2023 |                        |          | 70,425.00              | 70,425.00              |                        |                        |             |
| 9/1/2023 | <b>245,000.00</b>      | 2.500%   | 70,425.00              | 315,425.00             | 385,850.00             | 385,850.00             | -           |
| 3/1/2024 |                        |          | 67,362.50              | 67,362.50              |                        |                        |             |
| 9/1/2024 | <b>265,000.00</b>      | 2.750%   | 67,362.50              | 332,362.50             | 399,725.00             | 399,725.00             | -           |
| 3/1/2025 |                        |          | 63,718.75              | 63,718.75              |                        |                        |             |
| 9/1/2025 | <b>350,000.00</b>      | 2.875%   | 63,718.75              | 413,718.75             | 477,437.50             | 477,437.50             | -           |
| 3/1/2026 |                        |          | 58,687.50              | 58,687.50              |                        |                        |             |
| 9/1/2026 | <b>155,000.00</b>      | 3.250%   | 58,687.50              | 213,687.50             | 272,375.00             | 272,375.00             | -           |
| 3/1/2027 |                        |          | 56,168.75              | 56,168.75              |                        |                        |             |
| 9/1/2027 | <b>160,000.00</b>      | 3.250%   | 56,168.75              | 216,168.75             | 272,337.50             | 272,337.50             | -           |
| 3/1/2028 |                        |          | 53,568.75              | 53,568.75              |                        |                        |             |
| 9/1/2028 | <b>165,000.00</b>      | 3.250%   | 53,568.75              | 218,568.75             | 272,137.50             | 272,137.50             | -           |
| 3/1/2029 |                        |          | 50,887.50              | 50,887.50              |                        |                        |             |
| 9/1/2029 | <b>400,000.00</b>      | 3.500%   | 50,887.50              | 450,887.50             | 501,775.00             | 501,775.00             | -           |
| 3/1/2030 |                        |          | 43,887.50              | 43,887.50              |                        |                        |             |
| 9/1/2030 | <b>410,000.00</b>      | 3.750%   | 43,887.50              | 453,887.50             | 497,775.00             | 497,775.00             | -           |
| 3/1/2031 |                        |          | 36,200.00              | 36,200.00              |                        |                        |             |
| 9/1/2031 | <b>425,000.00</b>      | 4.000%   | 36,200.00              | 461,200.00             | 497,400.00             | 497,400.00             | -           |
| 3/1/2032 |                        |          | 27,700.00              | 27,700.00              |                        |                        |             |
| 9/1/2032 | <b>445,000.00</b>      | 4.000%   | 27,700.00              | 472,700.00             | 500,400.00             | 500,400.00             | -           |
| 3/1/2033 |                        |          | 18,800.00              | 18,800.00              |                        |                        |             |
| 9/1/2033 | <b>460,000.00</b>      | 4.000%   | 18,800.00              | 478,800.00             | 497,600.00             | 497,600.00             | -           |
| 3/1/2034 |                        |          | 9,600.00               | 9,600.00               |                        |                        |             |
| 9/1/2034 | <b>480,000.00</b>      | 4.000%   | 9,600.00               | 489,600.00             | 499,200.00             | 499,200.00             | -           |
|          | <b>\$ 4,190,000.00</b> |          | <b>\$ 1,261,762.50</b> | <b>\$ 5,451,762.50</b> | <b>\$ 5,451,762.50</b> | <b>\$ 5,451,762.50</b> | <b>\$ -</b> |

Notes: Payable through US Bank.  
This issue is paid 100% from Water and Sewer.  
**Bonds are callable beginning September 1, 2022.**  
Original issue size: \$ 4,980,000  
Fund 111



**CITY OF MINEOLA**  
(Wood County, Texas)

**General Obligation Refunding Bonds**  
**Series 2014**

**Debt Service Schedule**

| Due      | Principal     | Int.Rate | Interest     | Total         | Fisc Total    | W&S Supp      | Tax Supp |
|----------|---------------|----------|--------------|---------------|---------------|---------------|----------|
| 3/1/2022 |               |          | 2,950.00     | 2,950.00      |               |               |          |
| 9/1/2022 | 100,000.00    | 2.000%   | 2,950.00     | 102,950.00    | 105,900.00    | 105,900.00    | -        |
| 3/1/2023 |               |          | 1,950.00     | 1,950.00      |               |               |          |
| 9/1/2023 | 100,000.00    | 2.000%   | 1,950.00     | 101,950.00    | 103,900.00    | 103,900.00    | -        |
| 3/1/2024 |               |          | 950.00       | 950.00        |               |               |          |
| 9/1/2024 | 95,000.00     | 2.000%   | 950.00       | 95,950.00     | 96,900.00     | 96,900.00     | -        |
|          | \$ 295,000.00 |          | \$ 11,700.00 | \$ 306,700.00 | \$ 306,700.00 | \$ 306,700.00 | \$ -     |

Notes: Payable through US Bank.  
 This issue is paid 100% from Water and Sewer.  
**Bonds are callable beginning September 1, 2015.**  
 Original issue size: \$ 965,000  
 Fund 116



**CITY OF MINEOLA**  
(Wood County, Texas)

**Combination Tax & Revenue Certificates of Obligation**  
**Series 2017**

**Debt Service Schedule**

| Due      | Principal       | Int.Rate | Interest        | Total           | Fisc Total      | W&S Supp        | Sales Tax Supp  | Tax Supp |
|----------|-----------------|----------|-----------------|-----------------|-----------------|-----------------|-----------------|----------|
| 3/1/2022 |                 |          | 90,050.00       | 90,050.00       |                 |                 |                 |          |
| 9/1/2022 | 225,000.00      | 2.000%   | 90,050.00       | 315,050.00      | 405,100.00      | 216,750.00      | 188,350.00      | -        |
| 3/1/2023 |                 |          | 87,800.00       | 87,800.00       |                 |                 |                 |          |
| 9/1/2023 | 235,000.00      | 3.000%   | 87,800.00       | 322,800.00      | 410,600.00      | 219,350.00      | 191,250.00      | -        |
| 3/1/2024 |                 |          | 84,275.00       | 84,275.00       |                 |                 |                 |          |
| 9/1/2024 | 245,000.00      | 3.000%   | 84,275.00       | 329,275.00      | 413,550.00      | 225,600.00      | 187,950.00      | -        |
| 3/1/2025 |                 |          | 80,600.00       | 80,600.00       |                 |                 |                 |          |
| 9/1/2025 | 240,000.00      | 3.000%   | 80,600.00       | 320,600.00      | 401,200.00      | 211,550.00      | 189,650.00      | -        |
| 3/1/2026 |                 |          | 77,000.00       | 77,000.00       |                 |                 |                 |          |
| 9/1/2026 | 260,000.00      | 3.000%   | 77,000.00       | 337,000.00      | 414,000.00      | 222,800.00      | 191,200.00      | -        |
| 3/1/2027 |                 |          | 73,100.00       | 73,100.00       |                 |                 |                 |          |
| 9/1/2027 | 270,000.00      | 4.000%   | 73,100.00       | 343,100.00      | 416,200.00      | 228,600.00      | 187,600.00      | -        |
| 3/1/2028 |                 |          | 67,700.00       | 67,700.00       |                 |                 |                 |          |
| 9/1/2028 | 280,000.00      | 4.000%   | 67,700.00       | 347,700.00      | 415,400.00      | 227,600.00      | 187,800.00      | -        |
| 3/1/2029 |                 |          | 62,100.00       | 62,100.00       |                 |                 |                 |          |
| 9/1/2029 | 290,000.00      | 4.000%   | 62,100.00       | 352,100.00      | 414,200.00      | 221,400.00      | 192,800.00      | -        |
| 3/1/2030 |                 |          | 56,300.00       | 56,300.00       |                 |                 |                 |          |
| 9/1/2030 | 305,000.00      | 4.000%   | 56,300.00       | 361,300.00      | 417,600.00      | 225,200.00      | 192,400.00      | -        |
| 3/1/2031 |                 |          | 50,200.00       | 50,200.00       |                 |                 |                 |          |
| 9/1/2031 | 315,000.00      | 4.000%   | 50,200.00       | 365,200.00      | 415,400.00      | 228,600.00      | 186,800.00      | -        |
| 3/1/2032 |                 |          | 43,900.00       | 43,900.00       |                 |                 |                 |          |
| 9/1/2032 | 325,000.00      | 4.000%   | 43,900.00       | 368,900.00      | 412,800.00      | 221,600.00      | 191,200.00      | -        |
| 3/1/2033 |                 |          | 37,400.00       | 37,400.00       |                 |                 |                 |          |
| 9/1/2033 | 350,000.00      | 4.000%   | 37,400.00       | 387,400.00      | 424,800.00      | 224,600.00      | 200,200.00      | -        |
| 3/1/2034 |                 |          | 30,400.00       | 30,400.00       |                 |                 |                 |          |
| 9/1/2034 | 360,000.00      | 4.000%   | 30,400.00       | 390,400.00      | 420,800.00      | 222,200.00      | 198,600.00      | -        |
| 3/1/2035 |                 |          | 23,200.00       | 23,200.00       |                 |                 |                 |          |
| 9/1/2035 | 370,000.00      | 4.000%   | 23,200.00       | 393,200.00      | 416,400.00      | 219,600.00      | 196,800.00      | -        |
| 3/1/2036 |                 |          | 15,800.00       | 15,800.00       |                 |                 |                 |          |
| 9/1/2036 | 385,000.00      | 4.000%   | 15,800.00       | 400,800.00      | 416,600.00      | 221,800.00      | 194,800.00      | -        |
| 3/1/2037 |                 |          | 8,100.00        | 8,100.00        |                 |                 |                 |          |
| 9/1/2037 | 405,000.00      | 4.000%   | 8,100.00        | 413,100.00      | 421,200.00      | 223,600.00      | 197,600.00      | -        |
|          | \$ 4,860,000.00 |          | \$ 1,775,850.00 | \$ 6,635,850.00 | \$ 6,635,850.00 | \$ 3,560,850.00 | \$ 3,075,000.00 | \$ -     |

Notes: Original issue size: \$ 5,660,000  
Payable through US Bank.

**Bonds are callable beginning September 1, 2026.**

This issue is paid 54.24% from Water and Sewer revenue and 45.76% from sales tax revenue.

Fund 128



**CITY OF MINEOLA**  
(Wood County, Texas)

**General Obligation Refunding Bonds**  
**Series 2017**

**Debt Service Schedule**

| Due      | Principal              | Int.Rate | Interest             | Total                  | Fisc Total             | Sales Tax Supp       | Tax Supp               |
|----------|------------------------|----------|----------------------|------------------------|------------------------|----------------------|------------------------|
| 3/1/2022 |                        |          | 52,375.00            | 52,375.00              |                        |                      |                        |
| 9/1/2022 | <b>230,000.00</b>      | 2.000%   | 52,375.00            | 282,375.00             | 334,750.00             | 83,687.50            | 251,062.50             |
| 3/1/2023 |                        |          | 50,075.00            | 50,075.00              |                        |                      |                        |
| 9/1/2023 | <b>235,000.00</b>      | 3.000%   | 50,075.00            | 285,075.00             | 335,150.00             | 83,787.50            | 251,362.50             |
| 3/1/2024 |                        |          | 46,550.00            | 46,550.00              |                        |                      |                        |
| 9/1/2024 | <b>240,000.00</b>      | 3.000%   | 46,550.00            | 286,550.00             | 333,100.00             | 83,275.00            | 249,825.00             |
| 3/1/2025 |                        |          | 42,950.00            | 42,950.00              |                        |                      |                        |
| 9/1/2025 | <b>250,000.00</b>      | 3.000%   | 42,950.00            | 292,950.00             | 335,900.00             | 83,975.00            | 251,925.00             |
| 3/1/2026 |                        |          | 39,200.00            | 39,200.00              |                        |                      |                        |
| 9/1/2026 | <b>260,000.00</b>      | 3.000%   | 39,200.00            | 299,200.00             | 338,400.00             | 84,600.00            | 253,800.00             |
| 3/1/2027 |                        |          | 35,300.00            | 35,300.00              |                        |                      |                        |
| 9/1/2027 | <b>265,000.00</b>      | 4.000%   | 35,300.00            | 300,300.00             | 335,600.00             | 83,900.00            | 251,700.00             |
| 3/1/2028 |                        |          | 30,000.00            | 30,000.00              |                        |                      |                        |
| 9/1/2028 | <b>280,000.00</b>      | 4.000%   | 30,000.00            | 310,000.00             | 340,000.00             | 85,000.00            | 255,000.00             |
| 3/1/2029 |                        |          | 24,400.00            | 24,400.00              |                        |                      |                        |
| 9/1/2029 | <b>285,000.00</b>      | 4.000%   | 24,400.00            | 309,400.00             | 333,800.00             | 83,450.00            | 250,350.00             |
| 3/1/2030 |                        |          | 18,700.00            | 18,700.00              |                        |                      |                        |
| 9/1/2030 | <b>295,000.00</b>      | 4.000%   | 18,700.00            | 313,700.00             | 332,400.00             | 83,100.00            | 249,300.00             |
| 3/1/2031 |                        |          | 12,800.00            | 12,800.00              |                        |                      |                        |
| 9/1/2031 | <b>315,000.00</b>      | 4.000%   | 12,800.00            | 327,800.00             | 340,600.00             | 85,150.00            | 255,450.00             |
| 3/1/2032 |                        |          | 6,500.00             | 6,500.00               |                        |                      |                        |
| 9/1/2032 | <b>325,000.00</b>      | 4.000%   | 6,500.00             | 331,500.00             | 338,000.00             | 84,500.00            | 253,500.00             |
|          | <b>\$ 2,980,000.00</b> |          | <b>\$ 717,700.00</b> | <b>\$ 3,697,700.00</b> | <b>\$ 3,697,700.00</b> | <b>\$ 924,425.00</b> | <b>\$ 2,773,275.00</b> |

Notes: Original issue size: \$ 3,430,000  
 Payable through US Bank.  
 This issue is paid 25% from Sales Tax.  
**Bonds are callable beginning September 1, 2017.**





**CITY OF MINEOLA**  
(Wood County, Texas)

**General Obligation Refunding Bonds**  
**Series 2019**

**Debt Service Schedule**

| Due      | Principal              | Int.Rate | Interest             | Total                  | Fisc Total             | W&S Supp               | Tax Supp    |
|----------|------------------------|----------|----------------------|------------------------|------------------------|------------------------|-------------|
| 3/1/2022 |                        |          | 14,508.65            | 14,508.65              |                        |                        |             |
| 9/1/2022 | <b>176,000.00</b>      | 2.210%   | 14,508.65            | 190,508.65             | 205,017.30             | 205,017.30             | -           |
| 3/1/2023 |                        |          | 12,563.85            | 12,563.85              |                        |                        |             |
| 9/1/2023 | <b>173,000.00</b>      | 2.210%   | 12,563.85            | 185,563.85             | 198,127.70             | 198,127.70             | -           |
| 3/1/2024 |                        |          | 10,652.20            | 10,652.20              |                        |                        |             |
| 9/1/2024 | <b>165,000.00</b>      | 2.210%   | 10,652.20            | 175,652.20             | 186,304.40             | 186,304.40             | -           |
| 3/1/2025 |                        |          | 8,828.95             | 8,828.95               |                        |                        |             |
| 9/1/2025 | <b>201,000.00</b>      | 2.210%   | 8,828.95             | 209,828.95             | 218,657.90             | 218,657.90             | -           |
| 3/1/2026 |                        |          | 6,607.90             | 6,607.90               |                        |                        |             |
| 9/1/2026 | <b>197,000.00</b>      | 2.210%   | 6,607.90             | 203,607.90             | 210,215.80             | 210,215.80             | -           |
| 3/1/2027 |                        |          | 4,431.05             | 4,431.05               |                        |                        |             |
| 9/1/2027 | <b>198,000.00</b>      | 2.210%   | 4,431.05             | 202,431.05             | 206,862.10             | 206,862.10             | -           |
| 3/1/2028 |                        |          | 2,243.15             | 2,243.15               |                        |                        |             |
| 9/1/2028 | <b>203,000.00</b>      | 2.210%   | 2,243.15             | 205,243.15             | 207,486.30             | 207,486.30             | -           |
|          | <b>\$ 1,313,000.00</b> |          | <b>\$ 119,671.50</b> | <b>\$ 1,432,671.50</b> | <b>\$ 1,432,671.50</b> | <b>\$ 1,432,671.50</b> | <b>\$ -</b> |

Notes: Original issue size: \$ 1,695,000  
 Payable through US Bank.  
 This issue is paid 100% from Water and Sewer Revenues.  
**Bonds are callable anytime**



**CITY OF MINEOLA**  
(Wood County, Texas)

**General Obligation Refunding Bonds**  
**Series 2017**

**Debt Service Schedule**

| Due      | Principal       | Int.Rate | Interest        | Total           | Fisc Total      | W&S Supp        | Tax Supp |
|----------|-----------------|----------|-----------------|-----------------|-----------------|-----------------|----------|
| 3/1/2022 |                 |          |                 |                 |                 |                 |          |
| 9/1/2022 |                 |          |                 |                 |                 |                 |          |
| 3/1/2023 |                 |          | \$ 119,250.00   | \$ 119,250.00   |                 |                 |          |
| 9/1/2023 | \$ 95,000.00    | 4.000%   | 79,500.00       | 174,500.00      | \$ 293,750.00   | \$ 293,750.00   | \$ -     |
| 3/1/2024 |                 |          | 77,600.00       | 77,600.00       |                 |                 |          |
| 9/1/2024 | 140,000.00      | 4.000%   | 77,600.00       | 217,600.00      | 295,200.00      | 295,200.00      | -        |
| 3/1/2025 |                 |          | 74,800.00       | 74,800.00       |                 |                 |          |
| 9/1/2025 | 145,000.00      | 4.000%   | 74,800.00       | 219,800.00      | 294,600.00      | 294,600.00      | -        |
| 3/1/2026 |                 |          | 71,900.00       | 71,900.00       |                 |                 |          |
| 9/1/2026 | 150,000.00      | 4.000%   | 71,900.00       | 221,900.00      | 293,800.00      | 293,800.00      | -        |
| 3/1/2027 |                 |          | 68,900.00       | 68,900.00       |                 |                 |          |
| 9/1/2027 | 160,000.00      | 4.000%   | 68,900.00       | 228,900.00      | 297,800.00      | 297,800.00      | -        |
| 3/1/2028 |                 |          | 65,700.00       | 65,700.00       |                 |                 |          |
| 9/1/2028 | 165,000.00      | 4.000%   | 65,700.00       | 230,700.00      | 296,400.00      | 296,400.00      | -        |
| 3/1/2029 |                 |          | 62,400.00       | 62,400.00       |                 |                 |          |
| 9/1/2029 | 170,000.00      | 4.000%   | 62,400.00       | 232,400.00      | 294,800.00      | 294,800.00      | -        |
| 3/1/2030 |                 |          | 59,000.00       | 59,000.00       |                 |                 |          |
| 9/1/2030 | 175,000.00      | 4.000%   | 59,000.00       | 234,000.00      | 293,000.00      | 293,000.00      | -        |
| 3/1/2031 |                 |          | 55,500.00       | 55,500.00       |                 |                 |          |
| 9/1/2031 | 185,000.00      | 4.000%   | 55,500.00       | 240,500.00      | 296,000.00      | 296,000.00      | -        |
| 3/1/2032 |                 |          | 51,800.00       | 51,800.00       |                 |                 |          |
| 9/1/2032 | 190,000.00      | 4.000%   | 51,800.00       | 241,800.00      | 293,600.00      | 293,600.00      | -        |
| 3/1/2033 |                 |          | 48,000.00       | 48,000.00       |                 |                 |          |
| 9/1/2033 | 200,000.00      | 4.000%   | 48,000.00       | 248,000.00      | 296,000.00      | 296,000.00      | -        |
| 3/1/2034 |                 |          | 44,000.00       | 44,000.00       |                 |                 |          |
| 9/1/2034 | 210,000.00      | 4.000%   | 44,000.00       | 254,000.00      | 298,000.00      | 298,000.00      | -        |
| 3/1/2035 |                 |          | 39,800.00       | 39,800.00       |                 |                 |          |
| 9/1/2035 | 215,000.00      | 4.000%   | 39,800.00       | 254,800.00      | 294,600.00      | 294,600.00      | -        |
| 3/1/2036 |                 |          | 35,500.00       | 35,500.00       |                 |                 |          |
| 9/1/2036 | 225,000.00      | 4.000%   | 35,500.00       | 260,500.00      | 296,000.00      | 296,000.00      | -        |
| 3/1/2037 |                 |          | 31,000.00       | 31,000.00       |                 |                 |          |
| 9/1/2037 | 235,000.00      | 4.000%   | 31,000.00       | 266,000.00      | 297,000.00      | 297,000.00      | -        |
| 3/1/2038 |                 |          | 26,300.00       | 26,300.00       |                 |                 |          |
| 9/1/2038 | 245,000.00      | 4.000%   | 26,300.00       | 271,300.00      | 297,600.00      | 297,600.00      | -        |
| 3/1/2039 |                 |          | 21,400.00       | 21,400.00       |                 |                 |          |
| 9/1/2039 | 250,000.00      | 4.000%   | 21,400.00       | 271,400.00      | 292,800.00      | 292,800.00      | -        |
| 3/1/2040 |                 |          | 16,400.00       | 16,400.00       |                 |                 |          |
| 9/1/2040 | 260,000.00      | 4.000%   | 16,400.00       | 276,400.00      | 292,800.00      | 292,800.00      | -        |
| 3/1/2041 |                 |          | 11,200.00       | 11,200.00       |                 |                 |          |
| 9/1/2041 | 275,000.00      | 4.000%   | 11,200.00       | 286,200.00      | 297,400.00      | 297,400.00      | -        |
| 3/1/2042 |                 |          | 5,700.00        | 5,700.00        |                 |                 |          |
| 9/1/2042 | 285,000.00      | 4.000%   | 5,700.00        | 290,700.00      | 296,400.00      | 296,400.00      | -        |
|          | \$ 3,975,000.00 |          | \$ 1,932,550.00 | \$ 5,907,550.00 | \$ 5,907,550.00 | \$ 5,907,550.00 | \$ -     |

Notes: Original issue size: \$ 3,975,000  
 Payable through US Bank.  
 This issue is paid 100% from Water and Sewer Revenues.  
**Bonds are callable beginning September 1, 2031.**



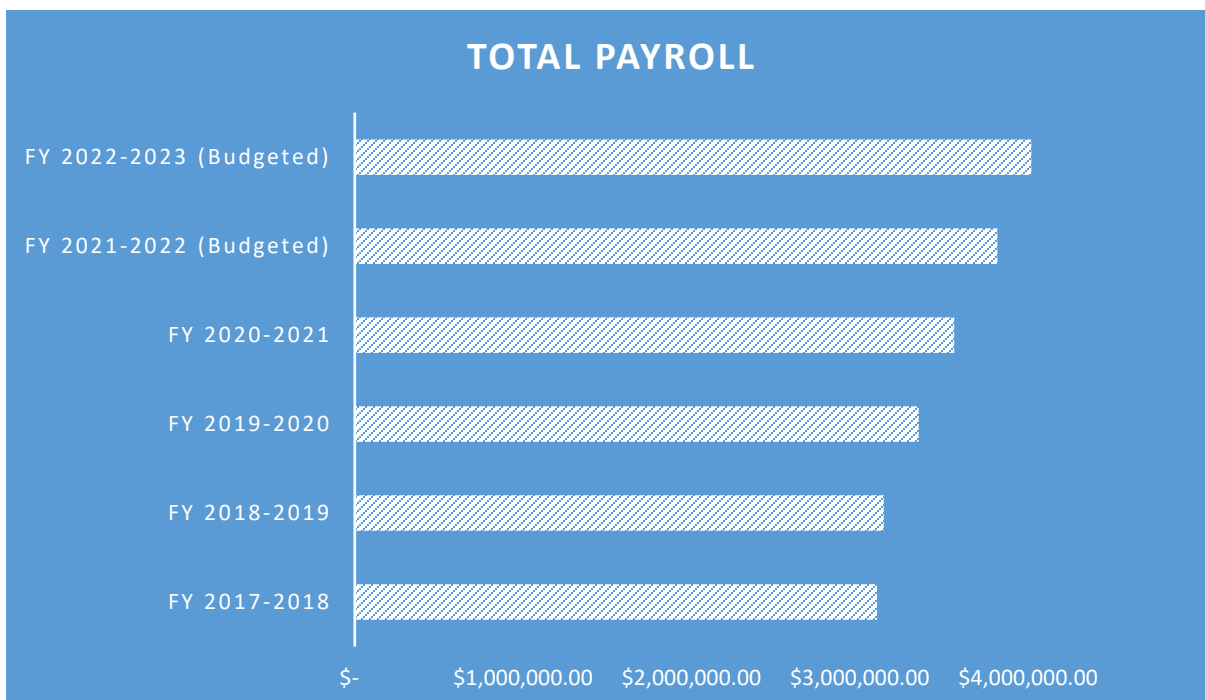
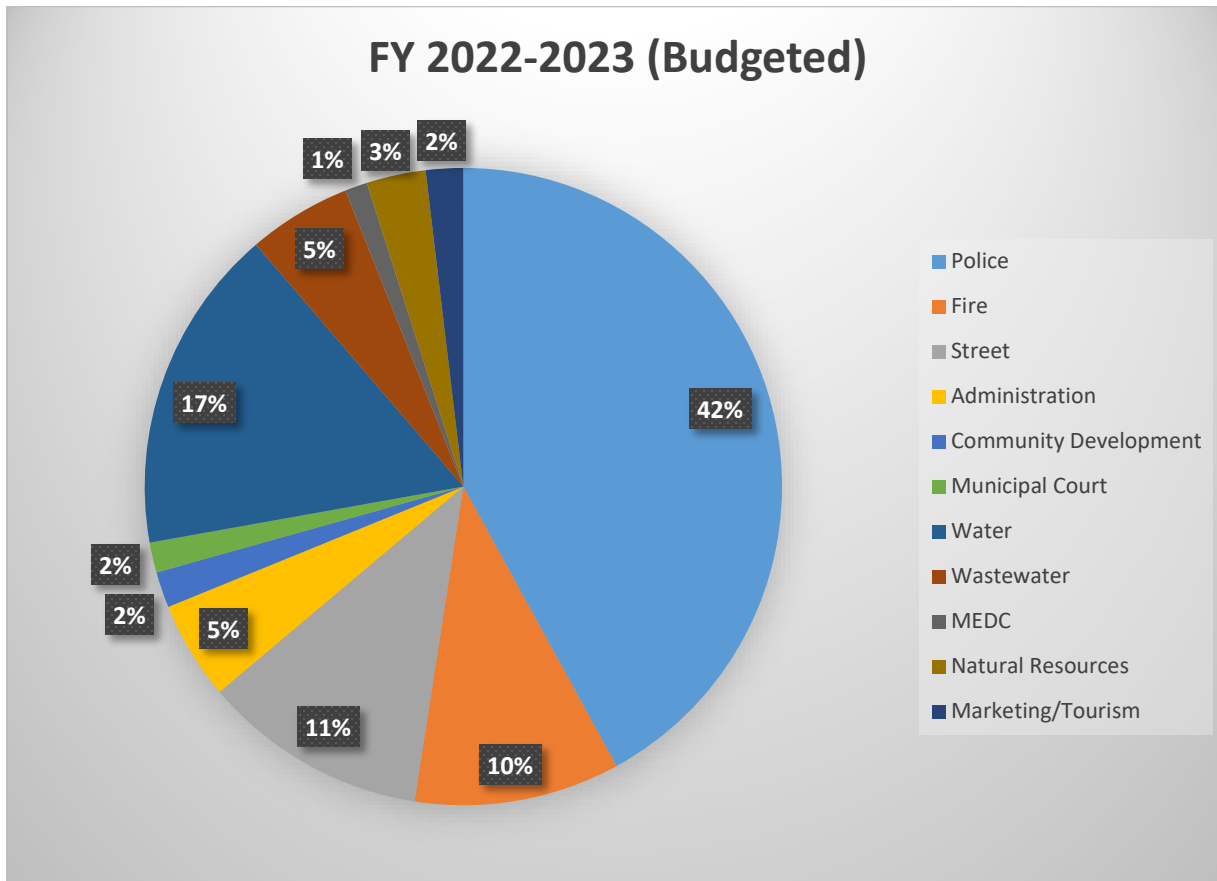


## PERSONNEL



## Personnel

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

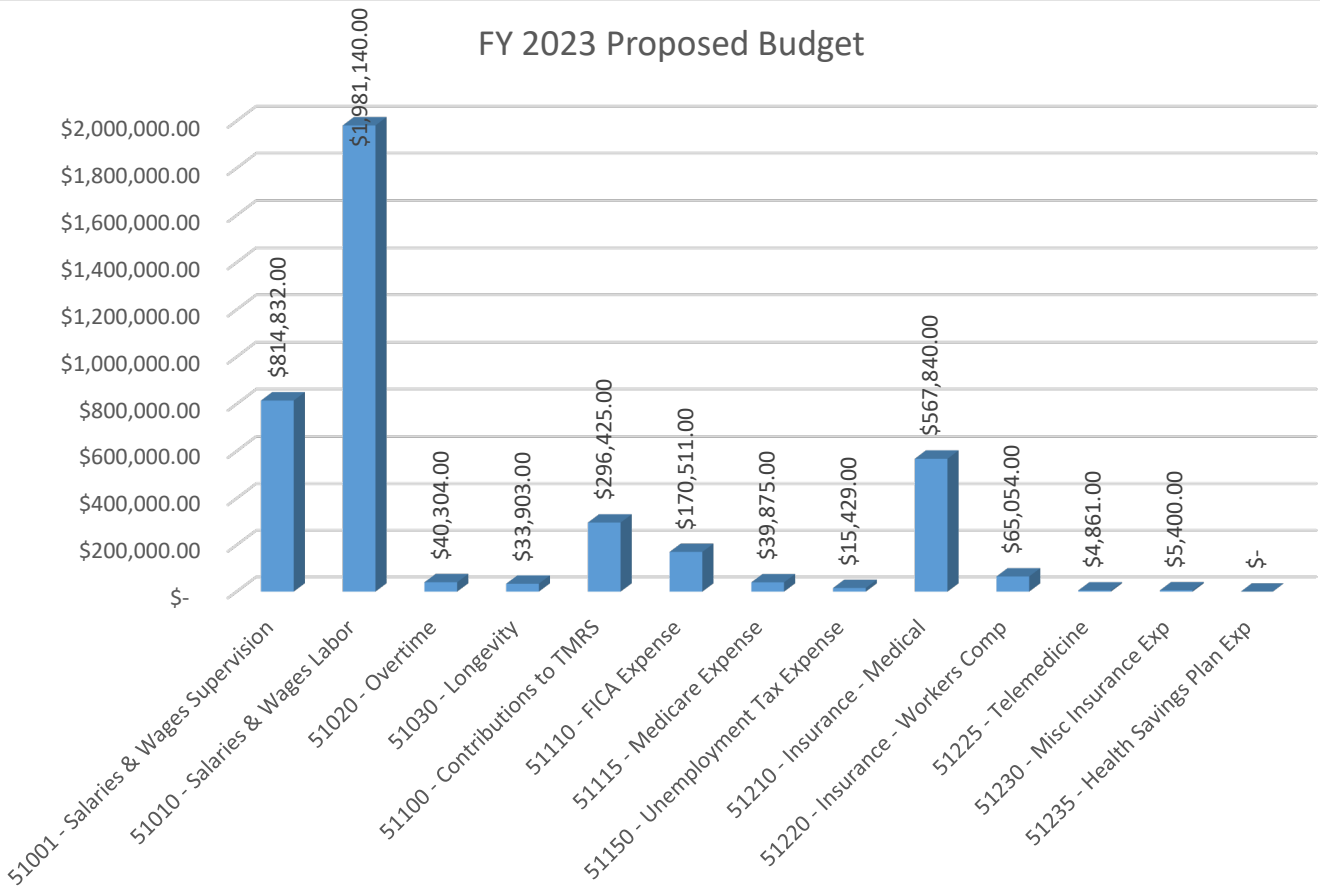


## Salaries - Five Year Comparison

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

## Personnel Expense Summary – Expense Type

### FY 2023 Proposed Budget



**CITY OF MINEOLA  
STAFFING**

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



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

## Employee Benefits – Health Insurance

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

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

Individual Deductible    \$3,000

Family Deductible        \$6,000

Coinsurance                80%

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

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

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

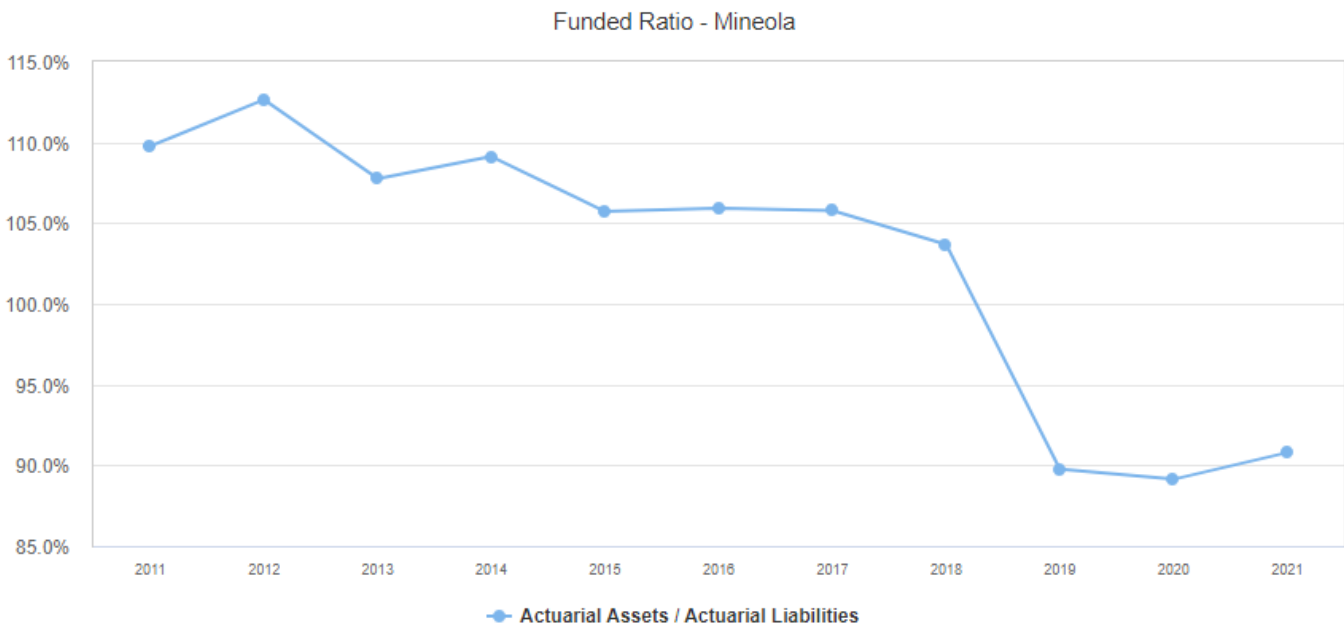
| Coverage Type       | Employee Pays (annual) | City Pays per Employee (annual) | Number of Employees | Annual City Cost |
|---------------------|------------------------|---------------------------------|---------------------|------------------|
| Employee Only       | \$0                    | \$7,612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

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

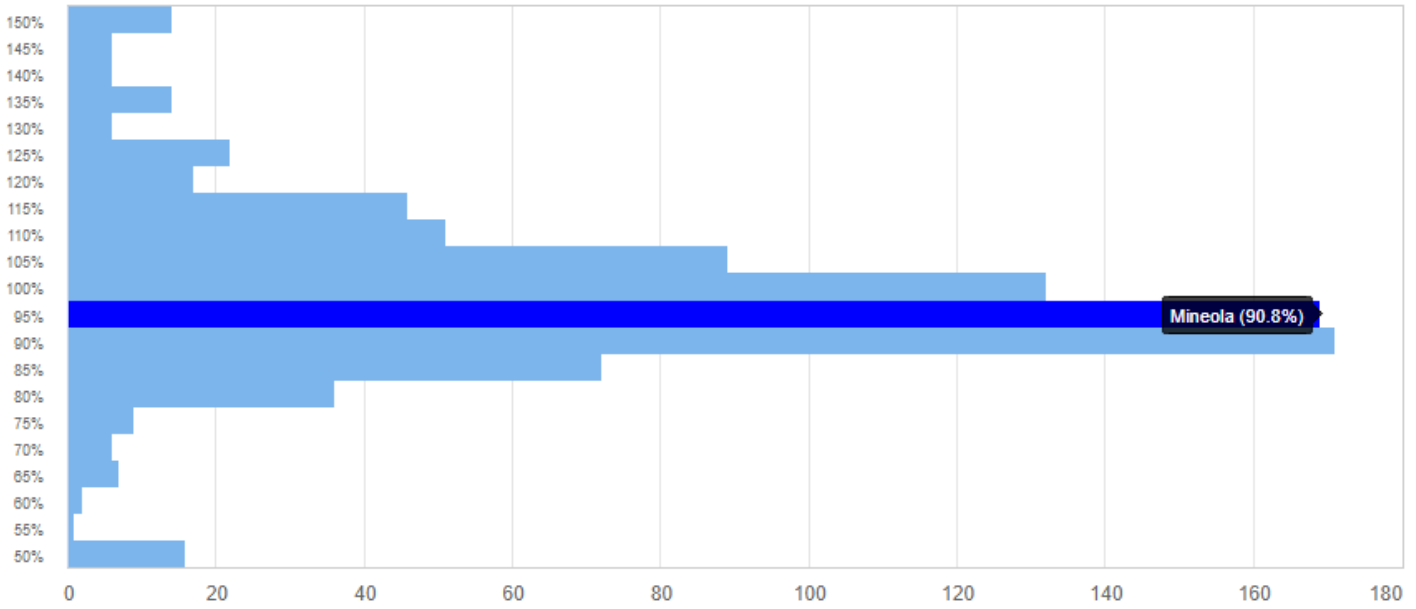
## Employee Benefits – Retirement

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

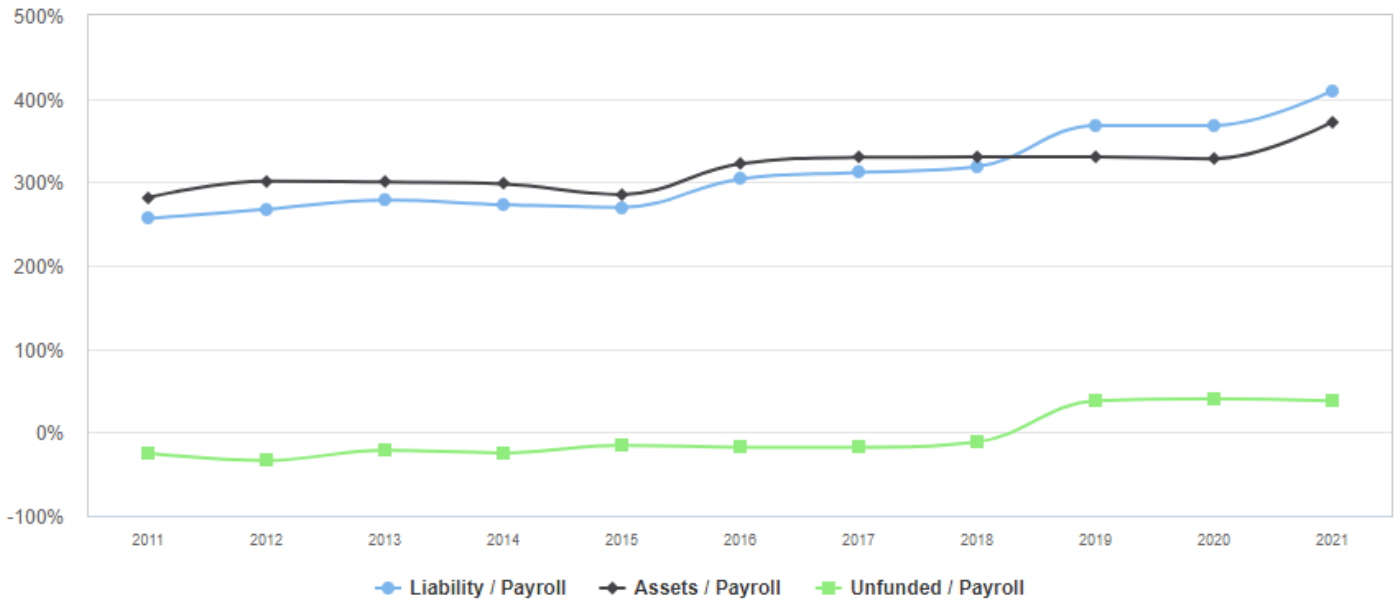
Prior to 2020, the city was over 100% funded in the plan. Once the 7% rate was adopted, the city had an unfunded rate of 89.8%. To catch up, the current rate the city pays is 10.44% of payroll to TMRS. It will take several years to see that rate go down, however a 90% funded ratio is average and expected.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



TMRS Peer Comparison: Funded Ratio (2021) - Mineola



Risk Metrics - Mineola



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



# 2022/2023 Benefit Guide



At **The Purple Card®** we are passionate about serving the patient's best interest – we represent the patient, not the insurance company!

Every member is assigned to a Patient Advocate to serve as a liaison between healthcare providers, insurance carriers and health-related communities. Our Patient Advocates are highly skilled and trained to provide prompt and excellent service to educate and assist members on ways to maximize their healthcare coverage and other available benefits.

## Purple Card Assistance

## Expected Timeline

**Emergency** • You've lost your ID card and the provider's office needs to verify benefits •

**Immediately – 24 Hours**

**Enrollment Support & Eligibility** • You have questions about benefit information discussed at Open Enrollment meetings • Your dependent is losing coverage and needs to enroll in your plan •

**Immediately - 48 Hours**

**Benefit Assistance & Coverage** • You need help filling a prescription at the pharmacy or a carrier drug program • You need to verify coverage for a particular medical procedure or service •

**24 - 48 Hours**

**Physician & Provider Search** • You need assistance locating a physician or provider in your area •

**Immediately - 24 Hours**

**Claims & Quality Care** • You have a question about how a claim was processed or you're being balance-billed by your provider • You have a quality-of-care question and need to know if you are receiving the right care for your medical condition •

**2 Days - 1 Week**

**Complex Claims** • You had a procedure done in which you're receiving multiple bills and you do not understand what your financial responsibilities are for each bill •

**1 - 4 Weeks**

## Your Patient Advocate

Did you know you have a dedicated patient advocate?  
If you have any questions about your benefits, contact:



**Vicki**  
**Sr. Patient**  
**Advocate/Team Lead**  
vicki@thepurplecard.com

**Questions about Your Benefits? Just Pull Out Your Purple Card!**



**Call**  
866.788.9118



**Email**  
help@thepurplecard.com



**Online**  
thepurplecard.com

# About Your Open Enrollment

## Annual Benefits Open Enrollment Period

**August 4, 2022 through August 10, 2022**

City of Mineola is pleased to present you with your benefit options, which will be effective beginning October 1, 2022.

Open Enrollment is your annual opportunity to do the following:

- Change or opt out of offered plans
- Choose new benefit election options
- Enroll or remove eligible family members in your offered plans
- Enroll in plan coverages if eligible, but not currently enrolled
- Confirm current elections

### Next Steps And Deadline

Your Open Enrollment selections must be completed by August 10, 2022 in order to process your enrollment changes for effective date of October 1, 2022.

- ***This year's open enrollment period is passive! If you don't want to make any changes, you do not need to do anything. All current elections will roll over to the new plan year.***
- ***Important: The City funded HRA debit card benefit is being eliminated. There will be no additional contributions after 10/1/22 and you have until 12/31/22 to use any existing funds on your card.***

Please Note: You may ONLY make election changes outside of open-enrollment IF you have a Qualifying Life Event (QLE) such as getting married or divorced, having a baby, or loss of health coverage. You must be currently enrolled on a TML medical plan to add a dependent due to a QLE.

Questions on Benefit Plans? Please contact The Purple Card at 866-788-9118.

This benefits brochure is a brief outline of certain benefits available to City of Mineola employees. The details of these plans and policies are contained in the official plan and policy documents, including some insurance contracts. If there is ever a question about one of these plans and policies, or if there is a conflict between information in this booklet and the formal language of the plan or policy documents, the formal wording in the plan or policy documents will govern.

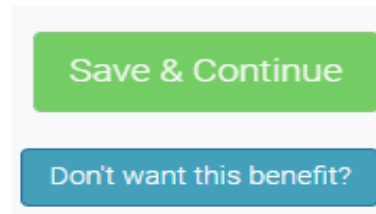
Also, please note that the benefits described in this booklet may be changed at any time and does not represent a contractual obligation on the part of the City of Mineola or Brinson Benefits.

# Online Enrollment System

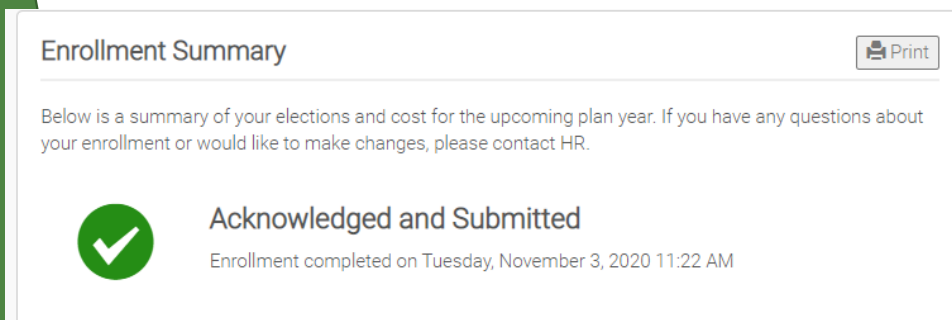


All of your benefit options will be presented in this online enrollment system along with your payroll deduction amounts. You can access the website at: <https://employeenavigator.com/benefits/Account/Register>

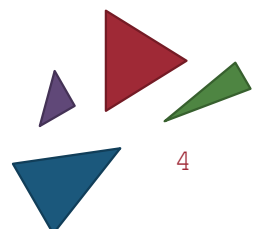
- Your client id is **City-of-Mineola**
- You will click on the Start Enrollment button to begin.
- The first step will be to update and confirm your personal information and ensure you have your dependents entered.
- You can see your progress as you move through your enrollments
- Click on view steps to choose a specific election you want to review or update (all must be completed for your enrollment to be finalized)



- For each election you must choose to elect or decline benefits.
- When you have completed your elections, you will be taken to a summary and signature page. You can print your election summary here. You may make changes until Open Enrollment ends on August 8, 2022.
- You must submit your electronic signature for your enrollments to be processed.



- You can log into Employee Navigator throughout the year to see your elections and make demographic changes as needed.





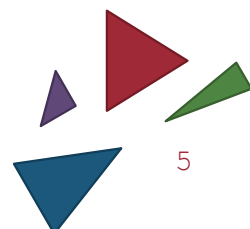
# Medical Benefits

Your medical coverage will remain with TML for the 2022-2023 plan year.

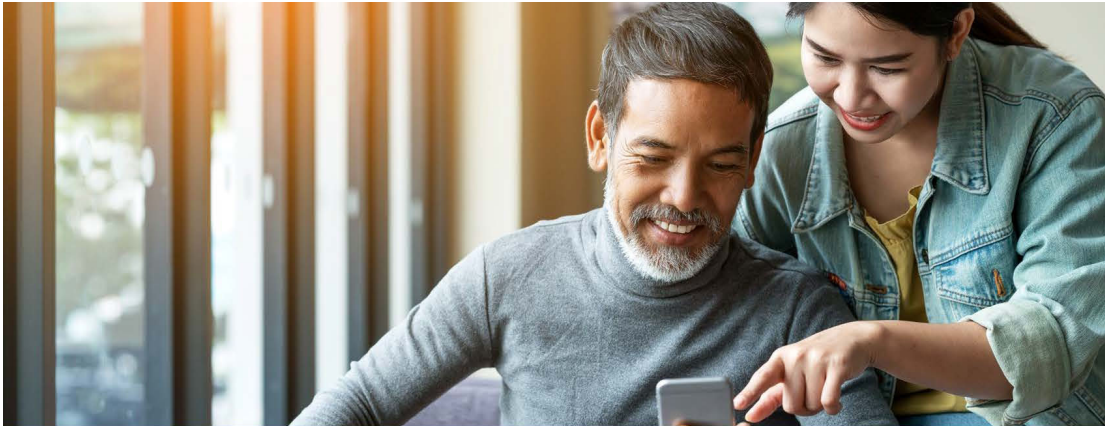
Please visit: <https://my.providerfinderonline.com> to find an in-network provider – or call the Purple Card!

| IN-NETWORK BENEFIT   | HDHP-HSA Plan            | PPO Plan                                       |
|--|--------------------------|--|
| <b>NETWORK</b>   |                          |  |
| Network Name   | Blue Choice              | Blue Choice                                    |
| <b>ANNUAL DEDUCTIBLE (CALENDAR YEAR – RESETS JANUARY 1)</b>                            |                          |  |
| INDIVIDUAL   | \$4,000                  | \$3,000  |
| FAMILY   | \$8,000                  | \$6,000  |
| <b>COINSURANCE</b>   |                          |  |
| YOU PAY  | 0%                       | 20%  |
| <b>ANNUAL OUT-OF-POCKET MAXIMUM</b>  |                          |  |
| INDIVIDUAL   | \$4,000                  | \$6,000  |
| FAMILY   | \$8,000                  | \$12,000                                       |
| <b>COPAYS/COINSURANCE (YOU PAY)</b>  |                          |  |
| PREVENTIVE CARE  | \$0                      | \$0  |
| PRIMARY CARE VISIT   | D & C                    | \$30   |
| SPECIALIST VISIT   | D & C                    | \$60   |
| TELEMEDICINE   | \$44                     | \$0  |
| DIAGNOSTIC   | D & C                    | D & C<br>(\$0 if associated with office visit) |
| URGENT CARE CENTER   | D & C                    | \$75   |
| EMERGENCY ROOM   | \$500 ACCESS FEE + D & C | \$500 copay + D & C                            |
| OUTPATIENT   | D & C                    | D & C  |
| INPATIENT  | D & C                    | D & C  |
| <b>RETAIL PRESCRIPTIONS (30-DAY SUPPLY)</b>  |                          |  |
| Disease Management<br>Maintenance (generic)  | \$0 After Deductible     | \$0  |
| TIER 1 – Lower cost generics<br>and some name brands                                   | \$10 After Deductible    | \$10   |
| TIER 2 – Mid-range cost<br>preferred brand name drugs and<br>higher cost generic drugs | \$45 After Deductible    | \$45   |
| TIER 3 – Highest-cost non-<br>preferred drugs  | \$90 After Deductible    | \$90   |
| TIER 4 – Specialty Drugs   | \$150 After Deductible   | \$150  |
| TIER 5 – Cost Share Drugs  | \$175 After Deductible   | \$175  |

If you obtain a brand-name drug when a preferred generic is available, you are responsible for the brand name copay plus the cost difference between the brand name drug and the preferred generic drug.



# Health Savings Account (HSA)



## CONSUMER DRIVEN ACCOUNTS: HSA

### Tax Advantages with a Health Savings Account (HSA)

If you have an HSA-eligible high-deductible health plan, you can contribute to a Health Savings Account (HSA). An HSA is a personal savings account that allows you to set aside pre-tax dollars for current and future healthcare expenses for you and your spouse and children, even if they are not covered under your primary health plan. Your HSA is yours, and you get to keep it if you change jobs or retire.

You choose an annual election amount up to the maximum set annually by the IRS.

You can contribute to your HSA by payroll deduction, online banking transfer, or directly. Money you put in your HSA is pre-tax, and is not considered income when you file your income taxes. You can also invest the money that's in your HSA, and the investment returns will also be tax-free. Finally, when you use the money to pay for current healthcare expenses, this spending is also tax-free.

That means you will never be taxed when you use HSA dollars for qualified medical expenses. No other investment account offers this benefit!

### Qualifying Expenses

HSA funds can cover costs for:

- Copays, deductible payments, coinsurance
- Doctor office visits, exams, lab work, x-rays
- Hospital charges
- Prescription drugs
- Dental exams, x-rays, fillings, crowns, orthodontia
- Vision exams, frames, contact lenses, contact lens solution, laser vision correction
- Physical therapy
- Chiropractic care
- Medical supplies and first aid kits
- Over-the-counter medications
- COBRA premiums

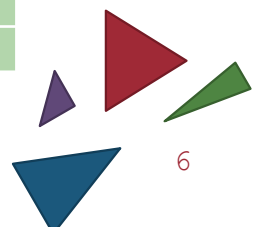
And much more. Refer to the IRS Publication 502 for detailed information. <https://bit.ly/3NxtCRW>

Certain expenses are not eligible, for instance:

- Expenses incurred prior to opening your HSA
- Cosmetic procedures or surgery
- Dental products for general health
- Personal hygiene products

You can find a comprehensive list of eligible expenses at [www.tmlhealthbenefits.org](http://www.tmlhealthbenefits.org).

| 2022 HSA Annual Contribution Limit (Extra \$1,000 for age 55+) |                 |
|--|-----------------|
| Tier   | Total IRS Limit |
| Individual   | \$3,650         |
| Family   | \$7,300         |
| 2023 HSA Annual Contribution Limit (Extra \$1,000 for age 55+) |                 |
| Tier   | Total IRS Limit |
| Individual   | \$3,850         |
| Family   | \$7,750         |



# Telemedicine with Behavioral Health

Urgent Care.  
Anytime. Anywhere.

*Now you can talk to a doctor  
anywhere, anytime.*

Office

College Dorm

▶ **Anywhere**

Your Desk

On the Couch

Use a Virtual Urgent Care for these common conditions:

- Abrasions
- Allergies
- Back and neck pain
- Bronchitis
- Cough, sore throat, COVID-19 or common cold/flu like symptoms
- Diarrhea
- Eye infections (e.g. Pink Eye)
- Head lice
- Headaches/migraines
- Insect bites and stings
- Minor skin conditions or rashes
- Painful urination (e.g. Urinary Tract Infections)
- And more!

## Virtual Counseling\*

Consult with a Master Degreeed Counselor. The amount of counseling sessions will be clinically appropriate based on the issue. This program is for short-term problem resolution, referral, and crisis intervention services.

- Death of a Loved One
- Relationship Issues • Parenting Issues When to use • Substance Abuse • Depression • Stress & Anxiety

## Virtual Psychologist Service

Service Speak with a licensed Psychologist for one-to-one session(s) to assess your symptoms and evaluate your medical, psychiatric and family history to determine a productive treatment plan.

- Life Changes • Grief and Loss
- Relationship Issues When to use
  - Depression • Addiction
  - Stress Management

## Virtual Psychiatrist Service\*\*

Connect with a U.S. based, board-certified Psychiatrist who can diagnose, treat, conduct psychotherapy and prescribe medications for a range of mental health disorders, as necessary.

- Panic Disorders • Bipolar Disorder • Addictive Behaviors

For questions or help, please call  
800.611.5601

[info@getlyric.com](mailto:info@getlyric.com)

[www.getlyric.com](http://www.getlyric.com)

**lyric**  
Powered By:  
**MyTelemedicine**

# Dental Benefits

Your dental coverage will move to The Standard for the 2022-2023 plan year.

Your full feature plan uses the Dental Guard Preferred Network – please visit: <http://www.standard.com/services>.

Or you can always call the Purple Card!

|   |  | The Standard            |
|---|--|-------------------------|
| <b>NETWORK</b>  |  |                         |
|   |  | Ameritas Network        |
| <b>ANNUAL DEDUCTIBLE</b>                                      |  |                         |
|   | <b>INDIVIDUAL</b>                                  | \$50 (max \$150 family) |
| <b>ANNUAL BENEFIT MAXIMUM</b>                                 |  |                         |
|   | <b>PER PERSON</b>                                  | \$1,000                 |
| <b>COVERED SERVICES</b>                                       |  |                         |
| <b>PREVENTIVE SERVICES</b>                                    | Routine exams/cleaning                             | 100%                    |
| <b>BASIC SERVICES</b>   | Fillings, Root Canals                              | 80%                     |
| <b>MAJOR SERVICES</b>   | Crowns, Dentures, Bridge, Periodontics/Endodontics | 50%                     |
| <b>ROLLOVERS</b>  |  |                         |
| <b>ANNUAL BONUS IF YOU SEE IN-NETWORK CONTRACTED PROVIDER</b> |  | \$100                   |
| <b>MAXIMUM ROLLOVER</b>                                       |  | \$250                   |
| <b>ROLLOVER THRESHOLD</b>                                     |  | \$500                   |
| <b>ROLLOVER ACCOUNT MAXIMUM</b>                               |  | \$1,000                 |

# Vision Benefits

Your vision coverage will move to The Standard for the 2022-2023 plan year.

Your full feature plan uses the VSP Choice Network – please visit: <http://www.standard.com/services>.

Or you can always call the Purple Card!

|                       | VSP Choice Network + Affiliates  | Out of Network                  |
|-----------------------|----------------------------------|---------------------------------|
| Deductibles           |                                  |                                 |
|                       | \$10 Exam                        | \$10 Exam                       |
|                       | \$25 Eye Glass Lenses or Frames* | \$25 Eye Glass Lenses or Frames |
| Annual Eye Exam       | Covered in full                  | Up to \$45                      |
| Lenses (per pair)     |                                  |                                 |
| Single Vision         | Covered in full                  | Up to \$30                      |
| Bifocal               | Covered in full                  | Up to \$50                      |
| Trifocal              | Covered in full                  | Up to \$65                      |
| Lenticular            | Covered in full                  | Up to \$100                     |
| Progressive           | See lens options                 | NA                              |
| Contacts              |                                  |                                 |
| Fit & Follow Up Exams | Participant cost up to \$60      | Not covered                     |
|                       |                                  |                                 |
| Elective              | Up to \$150                      | Up to \$120                     |
| Medically Necessary   | Covered in full                  | Up to \$210                     |
| Frame Allowance       | \$150**                          | Up to \$70                      |
| Frequencies (months)  |                                  |                                 |
| Exam/Lens/Frame       | 12/12/12                         | 12/12/12                        |
|                       | Based on date of service         | Based on date of service        |

\*Deductible applies to a complete pair of glasses or to frames, whichever is selected.

\*\*The Costco and Walmart allowance will be the wholesale equivalent.

|  | VSP Choice Network + Affiliates<br>(Other than Costco)   | Out of Network                 |
|--|--|--------------------------------|
| Progressive Lenses                         | Up to provider's contracted fee for Lined Bifocal Lenses. The patient is responsible for the difference between the base lens and the Progressive Lens charge. | Up to Lined Bifocal allowance. |
| Std. Polycarbonate                         | Covered in full for dependent children \$33 adults   | Not covered                    |
| Solid Plastic Dye                          | \$15<br>(except Pink I & II)   | Not covered                    |
| Plastic Gradient Dye                       | \$17   | Not covered                    |
| Photochromatic Lenses<br>(Glass & Plastic) | \$31-\$82  | Not covered                    |
| Scratch Resistant Coating                  | \$17-\$33  | Not covered                    |
| Anti-Reflective Coating                    | \$43-\$85  | Not covered                    |
| Ultraviolet Coating                        | \$16   | Not covered                    |

\*Lens Option participant costs vary by prescription, option chosen and retail locations.

| Additional Balanced Care Vision I Choice Network Features |   |
|---|---|
| Contact Lenses Elective                                   | Allowance can be applied to disposables, but the dollar amount must be used all at once (provider will order 3 or 6 month supply). Applies when contacts are chosen in lieu of glasses. For plans without a separate contact fitting & evaluation (which includes follow up contact lens exams), the cost of the fitting and evaluation is deducted from the allowance. |
| Additional Glasses  | 20% off additional complete pairs of prescription glasses and/or prescription sunglasses.*  |
| Frame Discount  | VSP offers 20% off any amount above the retail allowance.*  |
| Laser VisionCare  | VSP offers an average discount of 15% off or 5% off a promotional offer for LASIK Custom LASIK and PRK. The maximum out-of-pocket per eye for participants is \$1,800 for LASIK and \$2,300 for custom LASIK using Wavefront technology, and \$1,500 for PRK. In order to receive the benefit, a VSP provider must coordinate the procedure.                            |
| Low Vision  | With prior authorization, 75% of approved amount (up to \$1,000 is covered every two years).  |

Based on applicable laws, reduced costs may vary by doctor location.

# Life Insurance

## Basic Life (Employer Paid)

All eligible City of Mineola employees receive a \$15,000 Basic Life and AD&D policy through The Standard Insurance Company at no cost to you. This includes an Accelerated Life Benefit of 75%.

## Voluntary Life and AD&D

**\*AD&D Coverage must match vol life amount and the rate is included in vol life premium.**

Your voluntary life insurance coverage will move to The Standard for the 2022-2023 plan year. All current voluntary life policy amounts through Principal will be grandfathered and not subject to evidence of insurability.

### How Much Can I Apply For?

Your combined Basic Life and Additional Life amounts cannot exceed a maximum of 8 times your annual earnings. The coverage amount for your spouse cannot exceed 100 percent of your Additional Life coverage. The coverage amount for your child(ren) cannot exceed 100 percent of your Additional Life coverage.

For You: \$10,000 – \$300,000 in increments of \$10,000

For Your Spouse: \$5,000 – \$100,000 in increments of \$5,000

For Your Child(ren): \$2,500, \$5,000, \$10,000 or \$20,000

### What is the Guarantee Issue Maximum?

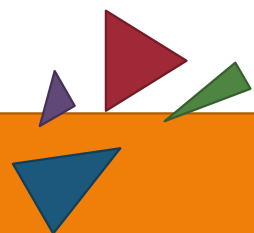
Depending on your eligibility, this is the maximum amount of coverage you may apply for during initial enrollment without answering health questions.

For You: Up to \$100,000

For Your Spouse: Up to \$25,000

An Evidence of Insurability (EOI) form will be required if you:

- ✓ Elect to increase your existing coverage at open enrollment above the guarantee issue maximum.
- ✓ Elect to newly enroll about the guarantee issue maximum.



# Employee Assistance Program

## Employee Assistance Program

Deer Oaks EAP Services



### EAP Services

- Six (6) counseling sessions per separate issue
- Aware, a research-based mindfulness stress reduction program, is an alternative to traditional counseling that is designed to support individuals to counteract stress
- Life coaching, you and your coach collaborate in a thought-provoking, creative process to navigate life transitions and maximize your personal and professional potential.
- Retirees have unlimited access for the life of the contract
- Unlimited On Demand Webinar training
- Work-life services such as child care, elder care, and daily living consultation
- Legal and financial consultation
- reimbursement for transportation services through the High Roads Program
- iConnectYou Smartphone application, which allows staff to connect to a counselor via phone, video, instant messaging or SMS text
- And more!

Toll-free: 888-993-7650

Website: [www.deeroakseap.com](http://www.deeroakseap.com)

Username/Password: TMLHPOOL

iConnectYou Registration Code: 213209

Email: [eap@deeroaks.com](mailto:eap@deeroaks.com)

### FAQs

#### How do I access these services?

- Contact Deer Oaks at 888-993-7650
- LiveCONNECT Instant Messaging via the Deer Oaks website
- iConnectYou Smartphone App (contact HR for registration code)

#### Can my family access these services?

Yes! These services are available for employees and household members.

#### What kind of problems do you help with?

Counseling can be provided for most issues that are affecting your work, family or personal wellbeing. The EAP does not cover issues that require physician/psychiatric evaluation, psychological testing, chronic mental health illness, long-term psychotherapy treatment, or inpatient or residential treatment services. In these cases, we will provide you with an appropriate referral to either your health plan or to other community resources.

#### Are EAP Services really confidential?

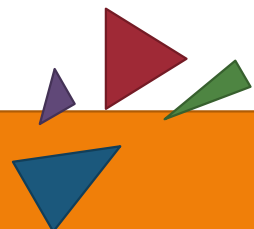
Yes! All information, assessments, and referrals through the EAP are held highly confidential and protected by the HIPPA Privacy rule.



# Payroll Deductions

| Tier                | Total Monthly Premium | City of Mineola Cost Monthly | Employee Cost Monthly | Employee Cost Per Pay Period |
|---------------------|-----------------------|------------------------------|-----------------------|------------------------------|
| <b>HSA Plan</b>     |                       |                              |                       |                              |
| Employee Only       | \$613.82              | \$613.82                     | \$0.00                | \$0.00                       |
| Employee + Spouse   | \$1,201.76            | \$1,025.33                   | \$176.43              | \$88.22                      |
| Employee + Children | \$1,047.64            | \$917.46                     | \$130.18              | \$65.09                      |
| Employee + Family   | \$1,726.90            | \$1,392.89                   | \$334.01              | \$167.02                     |
| <b>PPO Plan</b>     |                       |                              |                       |                              |
| Employee Only       | \$613.98              | \$613.98                     | \$0.00                | \$0.00                       |
| Employee + Spouse   | \$1,202.08            | \$1,025.65                   | \$176.43              | \$88.22                      |
| Employee + Children | \$1,047.92            | \$917.74                     | \$130.18              | \$65.09                      |
| Employee + Family   | \$1,727.36            | \$1,393.32                   | \$334.04              | \$167.02                     |
| <b>Dental Plan</b>  |                       |                              |                       |                              |
| Employee Only       | \$16.81               | \$0.00                       | \$16.81               | \$8.41                       |
| Employee + Spouse   | \$33.32               | \$0.00                       | \$33.32               | \$16.66                      |
| Employee + Children | \$39.81               | \$0.00                       | \$39.81               | \$19.91                      |
| Employee + Family   | \$59.07               | \$0.00                       | \$59.07               | \$29.54                      |
| <b>Vision Plan</b>  |                       |                              |                       |                              |
| Employee Only       | \$7.80                | \$0.00                       | \$7.80                | \$3.90                       |
| Employee + Spouse   | \$15.88               | \$0.00                       | \$15.88               | \$7.94                       |
| Employee + Children | \$16.76               | \$0.00                       | \$16.76               | \$8.38                       |
| Employee + Family   | \$26.66               | \$0.00                       | \$26.66               | \$13.33                      |

Per pay period premium deductions are calculated based on 24 pay periods







# **CITY OF MINEOLA**

## **PURCHASING POLICY**

**Approved**  
**06/26/2017**

## **FORWARD**

This manual contains the policies for purchasing related activities. Its purpose is to provide guidance and instruction for all employees as well as a reference for staff and management.

The purpose of the Finance Department is to provide a systematic and efficient procurement and surplus disposition for all City operations, enabling staff to have the necessary equipment and supplies needed to be as efficient as possible in their service to the citizens of Mineola.

Legal and organization changes, as well as, operational improvements will bring about policy and procedural changes and revisions to this policy. Updates will be issued that reflect these changes in order to keep this policy current. This policy is provided as a white paper in the Finance office as well as available on the City of Mineola internal network.

If you cannot find an answer to your questions(s) or need additional information not found in the policy, please stop by the Finance Department or contact us and we will be of assistance. This policy cannot address every situation. When an unusual situation occurs or a difficult legal problem, the City Administrator may approve exceptions to this Policy.

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# CITY OF MINEOLA PURCHASING POLICY

## 1.0 Governing Authority

The primary governing authority for the City of Mineola Purchasing Policy shall be the Local Government Code. All procurement activity shall be governed by the City of Mineola Purchasing Policy, City Fiscal and Budget Policies, and in accordance with applicable state and local government codes.

All purchase approval (s) of the City rest with the City Council for purchases of \$50,000 or more. Authority for purchasing of goods and services is delegated to the City Manager provided the purchase does not exceed \$50,000.

To ensure proper oversight, all purchases and requisitions in excess of \$25,000 but not more than \$50,000 shall be reported to City Council.

## 2.1 Purchasing Code of Ethics

We Will:

- Eliminate personal dishonesty and a misuse of public trust;
- Eliminate all conflicts of interest;
- Conduct ourselves in a manner that maintains personal honor and professional integrity;
- Maintain transparency by communicating all of our operations and actions;
- Attend technical and professional training to maintain government compliance with all federal, state, and local statutes, rules, and regulations;
- Eliminate tasks or processes that create a lack of fairness or displays partiality; and
- Eliminate the acceptance of gifts or making personal purchases based on business relationships, because it is considered dishonest and a misuse of our professional position.

## 3.0 Objectives

The Finance Director is responsible for assisting and consulting with City Departments in complying with federal, state and local statutes regulating competitive sealed bids, competitive sealed proposals, professional services, cooperative purchases, emergency and sole/one source purchases. The Finance Director shall assist all departments in solicitations in which the total project or individual purchase is in excess of \$50,000. The user departments shall make recommendations to the Mayor and City Council.

The Finance Department is a functional support department and should be included in all pre-purchase planning meetings for purchases less than \$50,000. This is to ensure compliance with the State of Texas competitive bid statutes and the City's purchasing policies. The Finance Director issues solicitations and purchase order (PO's) in a timely manner. The Finance Director will assist at any stage of the purchasing process as requested.

### **3.1 General Duties of the Finance Director**

- Observe and enforce the policy and procedures outlined in the City of Mineola Purchasing Policy or as directed by the City Administrator or his/her designee;
- Support, organize and assist departments in the specification writing, so that specifications are written concisely and are not written in an exclusive manner;
- Join with other governmental agencies in cooperative purchasing plans when it is in the best interest of the City;
- Attend formal solicitation pre-opening and opening meetings and assist as requested;
- Act in an advisory role as a non-voting member on evaluation committees;
- Assist in preparing and coordinating solicitation results with user department director reporting recommended award of competitive solicitations to City Council;
- Combine purchase of similar items whenever possible and practical, to allow for better pricing and establish a more competitive atmosphere;
- Assist department heads in the disposition of scrap materials and properly dispose of City assets and/or property;
- Conduct regular training sessions for staff involved in the purchasing process;
- To recommend to the City Administrator and City Council those policies and/or procedures which are required to safeguard public funds while acquiring goods and services necessary to provide the citizens and vendors with a complete trust of the purchasing process; and
- To ensure responsible vendors are given a fair opportunity to compete for the City's business by using transparent methods and/or practices and by using specifications which encourages competition.

### **4.0 Competitive Purchasing Requirements**

Under no circumstances shall multiple requisitions be used in combination to avoid other applicable bidding requirements or City Council approval.

Historically Underutilized Business, (HUBs) Local Government Code Chapter 252.0215 - Competitive bidding in relation to HUB vendors states that a municipality in making an expenditure of more than \$3,000 but less than \$50,000 shall contact at least two historically underutilized business on a rotating basis, based on information provided by the comptroller pursuant to Texas Government Code, Chapter 2161. If the list fails to identify a historically underutilized business in the county in which to municipality is situated, the municipality is exempt from this section.

Refer to Local Government Code 252.0215

#### **4.1 Procedures for Purchases less than \$1,000**

The user Department Director and/or designee approves all purchases. Purchases can be made

utilizing the procurement card, direct billing or with a purchase order.

#### **4.2 Procedures for Purchases of \$1,000 to less than \$5,000**

The Department Director must approve all purchase requisitions. The requisition is sent to the Finance Director for issuance of a purchase order. Once a purchase order is issued, the user department places the order and/or picks up the materials. The Finance Director shall assist at any stage of the process as requested.

#### **4.3 Procedures for Purchases of \$5,000 to less than \$50,000**

The user Department Director and/or designee gains three written quotes. The Department Director and Finance Director approves all purchase requisitions. The requisition is sent to the Finance Director for issuance of a purchase order. Once a purchase order is issued the user department places the order and/or picks up the materials. The Finance Director shall assist at any stage of the process as requested.

#### **4.4 Procedures for Purchases of \$50,000 and over**

Unless otherwise exempted by applicable State Law, solicitation whose aggregate total cost is \$50,000 or more, must be processed as a competitive solicitation. The purchasing process for all purchases of \$50,000 and over must begin with a conference between the Department Director and the Finance Director. Texas Local Government Code, Subchapter B, Section 252.021 defines the requirements for competitive bids. Purchases of \$50,000 and over will be taken to City Council as a Financial Transaction. The user Department Director shall be responsible for recommendation and preparation to City Council.

Texas Local Government Code, Section 252.062, states:

- (a) A municipal officer or employee commits an offense if the officer or employee intentionally or knowingly makes or authorizes, separate, sequential or component purchases to avoid the competitive bidding requirements of Section 252.021. An offense under this subsection is a Class B Misdemeanor.
- (b) A municipal officer or employee commits an offense if the officer or employee intentionally or knowingly violates Section 252.021 other than by conduct described by Subsection (a). An offense under this subsection is a Class B Misdemeanor.
- (c) A municipal officer or employee commits an offense if the officer or employee intentionally or knowingly violates this chapter, other than by conduct described by subsection (a) or (b). An offense under this subsection is a Class C Misdemeanor.

#### **4.5 Award of Contract**

The City of Mineola shall award based on criteria deemed in the best interest/value of the City.

Texas Local Government Code, Section 252.043, states in part:

- (a) If the competitive sealed bidding requirement applies to the contract for goods or services, the contract must be awarded to the lowest responsible bidder or to the bidder who provides goods or services at the best value for the municipality.

- (b) Before awarding a contract under this section, a municipality must indicate in the bid specifications and requirements that the contract may be awarded either to the lowest responsible bidder or to the bidder who provides goods or services at the best value for the municipality.

#### **4.6 Professional Services**

Personal and professional services are exempted from the competitive bidding process, and are procured through the use of Request for Qualifications (RFQ) documents. The Finance Director is available to consult with departments regarding the preparation of information; however, the presentation of technical and qualifications aspects of personal and/or professional services included in the RFQ documents is the sole responsibility of the requesting department.

- (a) Texas Government Code, Chapter 2254, Professional and Consulting Services: states in part that contracts for the procurement of defined professional services may not be awarded on the basis of competitive bids. Instead they must be awarded on the basis:
- Of demonstrated competence and qualifications to perform the services;
  - For a fair and reasonable price; and
  - May not exceed any maximum provided by law.
- (b) Professional Services for the purposes of Texas Government Code, Chapter 2254 are defined as those services within the scope of the practice, as defined by state law, of accounting, architecture, landscape architecture, land surveying, medicine, optometry, professional engineering, real estate appraising, or professional nursing, or provided in connection with the professional employment or practice of a person who is licensed or registered as a certified public accountant, an architect a landscape architect, a land surveyor, a physician, including surgeon, an optometrist or a professional engineer, a state certified or stated licensed real estate appraiser or a registered nurse.

#### **4.7 Information Technology**

All requests for computer equipment, software, telecommunications and/or related services or supplies should be submitted to the Finance Director for review or technical evaluation. The Finance Director will determine compatibility, best source or investigate alternatives and will recommend purchase. No purchase for computer related equipment or supplies are allowed without the Finance Director's approval.

#### **4.8 Grant Funding**

All requests for grants are to be approved by the City Administrator and/or City Council. The awarded department is encouraged to contact the City Administrator prior to beginning the purchasing process.

#### **4.9 Cooperative Purchases**

Cooperative purchasing occurs when two or more governmental entities coordinate some or all purchasing efforts to gain the best overall value for the entities. Cooperative purchasing can occur through inter-local agreements, state contracts, and/or joint purchases. The Finance Director will assist the user departments to determine best method/cooperative for the purchase.

Refer to Local Government Code 271 Subchapter D

## **5.0 General Exemptions**

The State Legislature has exempted certain items from sealed bidding in the law.

### **5.1 Emergency Purchases**

Valid emergencies are those that occur as a result of an unforeseen breakdown or damage of equipment, a procurement necessary to protect the public's safety, health, and/or procurement made due to public calamity. When this situation occurs, the department shall contact the Finance Director and conduct the procurement of supplies and services in accordance with the City's Purchasing Policy and Texas Local Government Code.

### **5.2 Sole Source Purchases**

Sole-source purchase are items that are available from only one source because of patents, copyrights, secret process or natural monopolies as defined by the local government code.

When a department has identified a specific item with unique features or characteristics essential and necessary to the requesting department and no alternative products are available, a detailed written justification must be included with the purchase requisition along with the Department Director approval.

Refer to Local Government Code 252.022 (a) 7 for sole source purchases.

Refer to Local Government Code 252.022 for a complete listing of General Exemptions.



## **CITY OF MINEOLA INVESTMENT POLICY**

### **1.0 Policy:**

It is the policy of the City of Mineola to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the city and conforming to all state and local statues governing the investment of public funds.

### **2.0 Scope:**

This investment policy applies to all financial assets of the City of Mineola. These funds are accounted for in the City of Mineola's **Comprehensive Annual Financial Report** and include:

#### **2.1 Funds:**

- 2.1.1 General Fund
- 2.1.2 Enterprise Funds
- 2.1.3 Capital Projects Funds
- 2.1.4 Special Revenue Funds

### **3.0 Prudence:**

Investments shall be made with judgment and care – under circumstances then prevailing — which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

- 3.1** The standard of prudence to be used by investment officials shall be the “**prudent person**” standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

### **4.0 Objective:**

The primary objectives, in priority order, of the City of Mineola's investment activities shall be:

**4.1 Safety:** Safety of principal is the foremost objective of the investments program. Investments of the City of Mineola shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.

**4.2 Liquidity:** The City of Mineola's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.

**4.3 Return on Investments:** The City of Mineola's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic

cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio.

**5.0 Delegation of Authority:** Authority to manage the City of Mineola's investment program is derived from the following:

Ordinances or trading resolutions.

Management responsibility for the investment program is hereby delegated to the Finance Director, hereinafter referred to as the Investment Officer, who shall establish written procedures for the operation of the investment program consistent with this investment policy. Procedures should include reference to: safekeeping, PSA repurchase agreements, wire transfer agreements, banking service contracts and collateral/depository agreements. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. (See Exhibit A) No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Investment Officer. The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

**5.1 Training:** Investment Officer(s) and persons authorized to execute investment transactions must complete at least 10 hours of investment training within 12 months of taking office or assuming duties, and shall attend an investment training session not less than once in a two year period and receive not less than eight (8) hours of training after the initial 10 hours of instruction relating to investment controls, security risks, strategy risks, market risks, diversification of investment portfolio, and compliance with the Act. The City shall provide the training through courses and seminars offered by professional organizations and associations in order to insure the quality and capability of the City's investment personnel are in compliance with PFIA. Professional organizations and associations that may provide investment training including the Government Treasurer's Organization of Texas, the University of North Texas, the Government Finance Officers Association of Texas, Treasury Management Association, or the Texas Municipal League.

**6.0 Ethics and Conflicts of Interest:**

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Mayor any material financial interests in financial institutions that conduct business within this jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the City, particularly with regard to the time of purchases and sales.

**7.0 Authorized Financial Dealers and Institutions:**

The Investment Officer will maintain a list of financial institutions authorized to provide investment services. In addition, a list will also be maintained of approved security broker/dealers selected by credit worthiness who are authorized to provide investment services in the State of Texas. These may include "primary" dealers or regional dealers that qualify under

**Securities & Exchange Commission Rule 15C3-1** (uniform net capital rule). No public deposit shall be made except in a qualified public depository as established by state law.

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Investment Officer with the following:

Audited financial statements, trading resolution, proof of state registration, completed broker/dealer questionnaire, certification of having read City's investment policy and depository contracts.

An annual review of the financial condition and registrations of qualified bidders will be conducted by the Investment Officer.

A current audited financial statement is required to be on file for each financial institution and broker/dealer in which the City invests.

### **8.0 Authorized & Suitable Investments:**

The City of Mineola is empowered by statute to invest in the following types of securities:

- Certificates of Deposit
- Treasury Securities
- Repurchase Agreements
- Insured Cash Sweep (ICS)
- Certificate of Deposit Account Registry (CDARs)
- Investment Pools, Texas Treasury Safekeeping Trust Company (TexPool) (ratings no lower than "AAA" or "AAAm")
- Commercial Paper

### **9.0 Collateralization:**

Collateralization will be required on two (2) types of investments:

Certificates of Deposit and repurchase (and reverse) agreements.

In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be one hundred and two percent (102%) of market value of principal and accrued interest.

The City of Mineola chooses to limit collateral to the following:

Any bond issued directly by the Federal Government or by an agent or agency representing the Federal Government

Collateral will always be held by the party with whom the City has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the City and retained.

The right of collateral substitution is granted.

## **10.0 Safekeeping and Custody:**

All security transactions, including collateral for repurchase agreements, entered into by the City shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by a third party custodian designated by the Investment Officer or held by the party with whom the City has a current custodial agreement and evidenced by safekeeping receipts.

## **11.0 Diversification:**

The City of Mineola will diversify its investments by security type. With the exception of U.S. Treasury securities, authorized pools, interest bearing bank accounts, and Certificates of Deposit, no more than fifty percent (50%) of the City's total investment portfolio will be invested in a single security type.

## **12.0 Maximum Maturities:**

To the extent possible, the City of Mineola will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than one (1) year from the date of purchase. However, the City may collateralize its repurchase agreements using longer-dated investments not to exceed three (3) years to maturity.

Reserve funds may be invested in securities exceeding one (1) year if the maturity of such investments are made to coincide as nearly as practicable with the expected use of the funds.

## **13.0 Internal Control:**

The Investment Officer shall establish an annual process of independent review by an external auditor. This review will provide internal control by assuring compliance with policies and procedures.

## **14.0 Performance Standards:**

The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow needs.

- 14.1 Market Yield (Benchmark):** The City of Mineola's investment strategy is passive. Given this strategy, the basis used by the Investment Officer to determine whether market yields are being achieved shall be the six-month Treasury Bill rate.

## **15.0 Reporting:**

The Investment Officer is charged with the responsibility of including a market report on investment activity and returns in the City's financial report. Reports will include:

Performance, number of trades and interest earnings.

**16.0 Investment Policy Adoption:**

The City's investment policy shall be adopted by resolution of the governing body. The policy shall be reviewed annually by the governing body and any modifications made thereto must be approved by the governing body.

**EXHIBIT A**

**City of Mineola  
Authorized Investment Officer and Investment Officials**

Finance Director – Investment Officer

City Manager – Investment Official