

**CITY OF MURRAY
BUDGET
FY2024**



May 25, 2023

**CITY OF MURRAY
FY2024 BUDGET
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Bob Rogers
Mayor



City of Murray



To: Council - City of Murray, Kentucky
From: Bob Rogers, Mayor
Date: May 11, 2023
Re: FY2024 Budget Proposal

In accordance with Kentucky Revised Statute 91A.030, the Annual City Budget Report for the City of Murray, Kentucky for the fiscal year ending June 30, 2024, is hereby submitted. Herewith, I am presenting to you this budget message and attached budget proposal for the Fiscal Year 2024 so as to comply with all statutes.

This budget is balanced with projected revenues and available reserves equal to projected expenditures. The compiled budget for all City operations shows total funding sources for Fiscal Year 2024 of \$71,573,343. This represents an increase of \$19,651,785 or 38% more than the Fiscal Year 2023 budget. The temporary increase in funding sources is attributed to grant income such as FEMA DR-4595, the Cleaner Water Program (CWP), increased grant funding for the Business Loop project and ARPA funds appropriated for the HWY 80 Sewer Extension project. Total available funds of \$83,318,519 for all City operations reflects an increase \$20,535,223 or 33% over the prior fiscal year. The increase in total available funds is attributed to the increase in FY24 grant funds and the increased beginning fund balance due to the receipt of ARPA funds in FY23.

The combined budgeted expenditures are \$70,542,414. This represents a 31% increase, or \$16,515,048 more than the prior year's total budget expenditures for all City operations. This increase is attributed to capital projects citywide- General Fund, Gas, Water, Sewer, and Stormwater.

The City of Murray, as with all other cities, faced unprecedented challenges in fiscal years 2021 and 2022 due to the economic effect of COVID. Capital needs, operating costs, and employee benefits continued to rise in FY23 with a hazardous pension cost increase of 12%, to an alarming rate of 49.59%. While hazardous and non-hazardous pension costs decreased to 43.69% and 23.34% respectively for FY24, supply chain issues and inflation continue to increase operating costs and hamper economic recovery. The City was very fortunate to receive one-time federal funding in FY22 and FY23 which allowed program sustainability and continuation of projects that would have otherwise been impossible. However, operating revenues remained flat in the General Fund with relatively little growth. With an eye to the future, the City will research ways to overcome the challenges of stagnant revenues and will continue efforts to minimize expenses in order to maintain adequate reserves and continue to provide a high level of service to our citizens.

The budget has set forth these primary objectives to be accomplished in the next year:

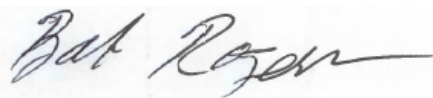
- 1) A 4% salary increase for all City employees.
- 2) Two additional paid holidays for full-time employees, for an annual total of 10 paid holidays.
- 3) \$1,553,656 is currently reserved in the General Fund for future capital expenditures, specifically \$1,000,000 for a fire department ladder truck, \$100,000 for a new mausoleum, \$100,000 for Police Department fleet, \$200,00 General reserve and \$153,656 in ABC Program reserves. The City will endeavor to continue to increase this reserve annually.
- 4) \$1,050,000 is reserved in the utility funds for future construction of a Public Works facility.
- 5) \$100,000 is included for Economic Development incentives to help our EDC attract and recruit industries to Murray.

- 6) In Fiscal Year 2022, the City assumed full ownership of our park system and appointed a new committee to oversee it. The City will continue the annual appropriation of \$160,000 for operating costs and \$40,000 for capital expenditures. Additionally, in FY24 the City will provide a one-time increase in allocation in the amount of \$200,000-- \$160,000 additional operating and \$40,000 for Playhouse in the Park--for a total of \$400,000.
- 7) In addition to an increase in Park funding, \$79,000 of additional funds were provided for a one-time increase to local allocations and non-profit organizations. All in all, \$918,600 is provided to City and County organizations in FY24.
- 8) Direct cash transfers from the Utility Fund to the General Fund will increase over prior year's amounts:
Gas - \$200,000 Water - \$200,000 Sanitation - \$200,000
- 9) The City's self-insured Employee Benefit Trust will continue to be monitored. The Health insurance Committee will evaluate data as it becomes available. The increases made effective January 1, 2023 will remain in force in the new fiscal year in the meantime.
- 10) The Police & Firemen's pension fund will continue to receive 1.65 cents per \$100 of assessed property value for funding.
- 11) The City of Murray will operate the following non-major funds to participate in various programs and receipt sources as allowed by Federal, State and Local law: Municipal Aid Tax (MAT), Local Government Economic Assistance (LGEA), Cemetery, E-911, Alcohol Beverage Control (ABC), and Court Awards.
- 12) The MISD School Resource Officer Support agreement will remain as \$75,000.
- 13) Funds of \$100,000 from the Opioid Settlement Program will be allocated for Opioid awareness, education, and prevention curriculum.
- 14) The City will continue the Christmas gift of \$25 Chamber Checks for employee recognition of services.
- 15) A Benevolent Fund of \$750 will continue for employees and immediate family members.
- 16) Funds of \$2,500 will be set aside for the Public Works Fiscal Year Progress Meeting and \$2,500 for the Annual Year End Meeting.
- 17) The largest capital projects in the General Fund are \$1,400,000 appropriated for street paving and sidewalk improvements in the City and \$7,500,000 for the Business Loop project.
- 18) The largest capital projects in the Utility Fund are \$6,400,000 for the HWY 80 Sewer Extension and Lift Station Upgrade and the North Water Project Design and Engineering, \$2,244,000. Construction for the Water Project will be included in the fiscal year budget following design/engineering completion. The projects are expected to take 2 years for completion.

The 2024 Budget recommended for your approval represents a realistic budget. The City monitors all departments to assure compliance within budget parameters. Internal controls along with various checks and balances are emphasized to insure proper accounting of revenues and expenditures. The Mayor's office wants to assure our tax and service payers that proper stewardship of the public funds is the administration's primary concern.

In closing, I wish to express my appreciation to you for your continued support of our efforts in serving the citizens of Murray.

Sincerely,



Bob Rogers
Mayor, City of Murray

**CITY OF MURRAY
COMBINED BUDGET SUMMARY
FISCAL YEAR 2024**

| | GENERAL FUND | NON- MAJOR FUNDS | MAT | LGEA | CEMETERY | E911 | ABC | COURT AWARDS | NATURAL GAS | WATER & SEWER | SANITATION DEPT | CENTRAL GARAGE | STORM WATER | CAPITAL EXPENDITURES | FY2024 | FY2023 | NET CHANGE | PERCENT CHANGE |
|--|--------------------|------------------------|-----------------|------------|------------------|-----------------|----------------|-----------------|------------------|-------------------|--------------------|-------------------|------------------|-------------------------|-------------------|-------------------|-------------------|-------------------|
| | | | | | | | | | | | | | | | GRAND TOTAL | GRAND TOTAL | | |
| RECEIPTS & REVENUES | | | | | | | | | | | | | | | | | | |
| PROPERTY TAXES | 3,000,000 | | | | | | | | | | | | | | 3,000,000 | 3,000,000 | - | 0% |
| INSURANCE PREMIUM TAX | 1,600,000 | | | | | | | | | | | | | | 1,600,000 | 1,600,000 | - | 0% |
| ABC FUNDS - ENFORCEMENT/ADMIN | - | | | | | | | | | | | | | | - | - | - | N/A |
| OCCUPATIONAL LICENSE TAX | 3,800,000 | | | | | | | | | | | | | | 3,800,000 | 3,800,000 | - | 0% |
| BUSINESS LICENSES & VEHICLE TAX | 728,300 | | | | | | | | | | | | | | 728,300 | 585,000 | 143,300 | 24% |
| OTHER OPERATING FUNDS | 1,077,700 | | | | | | | | | | | | | | 1,077,700 | 822,700 | 255,000 | 31% |
| CHARGES FOR SERVICES | | 561,100 | | | 125,700 | 435,400 | | | 9,621,752 | 10,975,395 | 3,781,000 | 308,000 | 575,000 | | 25,822,247 | 26,673,385 | (851,138) | -3% |
| OTHER FUND SOURCES | 1,115,500 | 935,230 | 355,000 | 710 | | | 564,500 | 15,020 | 192,000 | 370,000 | 60,000 | | 10,900 | | 2,683,630 | 2,074,970 | 608,660 | 29% |
| SPECIAL FUND SOURCES | 8,951,452 | | | | | | | | | 3,498,810 | | | 2,470,000 | | 14,920,262 | 4,214,932 | 10,705,330 | 254% |
| ACCOUNTING TRANSFERS | | | | | | | | | | | | | | 17,941,204 | 17,941,204 | 9,650,571 | 8,290,633 | 86% |
| TOTAL FUNDING SOURCES | 20,272,952 | 1,496,330 | 355,000 | 710 | 125,700 | 435,400 | 564,500 | 15,020 | 9,813,752 | 14,844,205 | 3,841,000 | 308,000 | 3,055,900 | 17,941,204 | 71,573,343 | 52,421,558 | 19,151,785 | 37% |
| BEGINNING FUND BALANCE | 11,745,176 | - | - | - | - | - | - | - | - | - | - | - | - | - | 11,745,176 | 10,705,738 | 1,039,438 | 10% |
| TOTAL AVAILABLE FUNDS | 32,018,128 | 1,496,330 | 355,000 | 710 | 125,700 | 435,400 | 564,500 | 15,020 | 9,813,752 | 14,844,205 | 3,841,000 | 308,000 | 3,055,900 | 17,941,204 | 83,318,519 | 63,127,296 | 20,191,223 | 32% |
| EXPENDITURES | | | | | | | | | | | | | | | | | | |
| LOCAL ALLOCATIONS | 838,600 | | | | | | | | | | | | | | 838,600 | 599,600 | 239,000 | 40% |
| SPECIAL FUNDED PROJECTS | 14,020,814 | | | | | | | | | | | | | | 14,020,814 | 6,972,382 | 7,048,432 | 101% |
| ADMINISTRATION DEPARTMENT | 1,277,207 | | | | | | | | | | | | | | 1,277,207 | 1,226,581 | 50,626 | 4% |
| PLANNING DEPARTMENT | 360,621 | | | | | | | | | | | | | | 360,621 | 468,832 | (108,211) | -23% |
| INFORMATION TECHNOLOGY | 275,350 | | | | | | | | | | | | | | 275,350 | 174,020 | 101,330 | 58% |
| POLICE DEPARTMENT | 4,451,841 | | | | | | | | | | | | | | 4,451,841 | 3,786,153 | 665,687 | 18% |
| FIRE DEPARTMENT | 5,409,401 | | | | | | | | | | | | | | 5,409,401 | 5,214,595 | 194,806 | 4% |
| STREET DEPARTMENT | 1,022,434 | | | | | | | | | | | | | | 1,022,434 | 1,373,133 | (350,699) | -26% |
| NON-MAJOR FUNDS | | 1,665,502 | 430,000 | - | 252,218 | 481,391 | 495,794 | 6,100 | | | | | | | 1,665,502 | 1,477,364 | 188,139 | 13% |
| NATURAL GAS DEPARTMENT | | | | | | | | | 9,790,885 | | | | | | 9,790,885 | 11,114,041 | (1,323,157) | -12% |
| WATER & WASTEWATER DEPARTMENT | | | | | | | | | | 9,052,203 | | | | | 9,052,203 | 8,608,154 | 444,049 | 5% |
| SANITATION & TRANSFER STATION | | | | | | | | | | | 3,836,178 | | | | 3,836,178 | 3,266,922 | 569,256 | 17% |
| CENTRAL GARAGE | | | | | | | | | | | | 355,761 | | | 355,761 | 330,397 | 25,364 | 8% |
| STORM WATER UTILITY | | | | | | | | | | | | | 244,413 | | 244,413 | 264,621 | (20,208) | -8% |
| CAPITAL EXPENDITURES | | | | | | | | | | | | | | 17,941,204 | 17,941,204 | 9,650,571 | 8,290,633 | 86% |
| TOTAL EXPENDITURES | 27,656,268 | 1,665,502 | 430,000 | - | 252,218 | 481,391 | 495,794 | 6,100 | 9,790,885 | 9,052,203 | 3,836,178 | 355,761 | 244,413 | 17,941,204 | 70,542,414 | 54,527,366 | 16,015,048 | 29% |
| ENDING FUND BALANCE** | 4,361,860 | (169,172) | (75,000) | 710 | (126,518) | (45,991) | 68,706 | 8,920 | - | - | - | - | - | - | - | - | - | - |
| NET PROFIT(LOSS)* | | | | | | | | | 22,867 | 5,792,002 | 4,822 | (47,761) | 2,811,487 | | | | | |
| ANTICIPATED CHANGE IN FUND BALANCE | (7,383,316) | | | | | | | | | | | | | | | | | |
| Reserved Fund Balance^{1**} | 1,400,000 | | | | | | | 153,656 | | | | | | | | | | |
| Unreserved Fund Balance** | 2,961,860 | | | | | | | 153,656 | | | | | | | | | | |
| | 4,361,860 | | | | | | | | | | | | | | | | | |

* INCLUDING RESTRICTED AMOUNTS

¹ Reserve Fund Balance detail page 16

CITY OF MURRAY GENERAL FUND RECEIPTS

| | ACTUAL FY2022 | BUDGET FY2023 | BUDGET FY2024 | NET DIFFERENCE | PERCENT CHANGE |
|--|-------------------|-------------------|-------------------|----------------|-------------------|
| OPERATING FUND SOURCES | | | | | |
| REAL & PERSONAL PROPERTY TAXES | 3,197,681 | 3,000,000 | 3,000,000 | - | 0% |
| INSURANCE PREMIUM TAX | 1,818,811 | 1,600,000 | 1,600,000 | - | 0% |
| ABC FUNDS - ENFORCEMENT ADMINISTRATION | - | - | - | - | N/A |
| OCCUPATIONAL LICENSE TAX | 4,275,179 | 3,800,000 | 3,800,000 | - | 0% |
| OCCUPATIONAL BUSINESS LICENSES | 343,718 | 325,000 | 325,000 | - | 0% |
| VEHICLE TAX - COUNTY COURT CLERK | 343,136 | 260,000 | 403,300 | 143,300 | 55% |
| OMITTED TANGIBLES TAX | 30,382 | 20,000 | 20,000 | - | 0% |
| FRANCHISE TAXES | 187,832 | 175,000 | 175,000 | - | 0% |
| BANK SHARES TAXES | 245,525 | 205,000 | 245,000 | 40,000 | 20% |
| E911 FUNDS - POLICE ADMINISTRATION | - | - | - | - | N/A |
| PAYMENT IN LIEU OF TAXES | 56,770 | 64,000 | 64,000 | - | 0% |
| FIRE INSPECTION FEES | 22,797 | 25,000 | 25,000 | - | 0% |
| CITATION FEES | 17,414 | 5,000 | 5,000 | - | 0% |
| BUILDING PERMITS | 72,895 | 50,000 | 50,000 | - | 0% |
| MAT FUNDS - STREET ADMINISTRATION | 50,000 | 50,000 | 50,000 | - | 0% |
| GF MISCELLANEOUS REVENUE | 398,605 | 55,400 | 55,400 | - | 0% |
| BASE COURT REVENUES (HB 413) | 18,876 | 20,000 | 20,000 | - | 0% |
| SCHOOL TAX COLLECTION FEE | 58,868 | 50,000 | 50,000 | - | 0% |
| PENALTIES & INTEREST | 36,126 | 50,000 | 50,000 | - | 0% |
| INTEREST INCOME | 71,375 | 43,500 | 250,000 | 206,500 | 475% |
| PARKING VIOLATIONS | 10,450 | 2,000 | 10,500 | 8,500 | 425% |
| PROPERTY RENT & SALES | 7,676 | 7,800 | 7,800 | - | 0% |
| ALARM FEES | - | - | - | - | N/A |
| TOTAL OPERATING FUND SOURCES | 11,264,114 | 9,807,700 | 10,206,000 | 398,300 | 4% |
| OTHER FUND SOURCES | | | | | |
| TOURISM COMMISSION RECEIPTS | 396,556 | - | - | - | N/A |
| KLEFPF - POLICE EDUC. INCENTIVE SALARY | 140,604 | 160,000 | 160,000 | - | 0% |
| KLEFPF - POLICE RETIREMENT INCENTIVE | 42,509 | 62,500 | 62,500 | - | 0% |
| DOFP - FIRE EDUC. INCENTIVE SALARY | 114,484 | 148,000 | 148,000 | - | 0% |
| DOFP - FIRE RETIREMENT INCENTIVE | 54,925 | 65,000 | 65,000 | - | 0% |
| POLICE DEPT REIMB GRANTS | 7,023 | 5,000 | 5,000 | - | 0% |
| MIS SCHOOL RESOURCE OFFICER SUPPORT | 75,000 | 75,000 | 75,000 | - | 0% |
| NATURAL GAS DEPARTMENT | 105,000 | 115,000 | 200,000 | 85,000 | 74% |
| WATER & WASTEWATER DEPARTMENT | 105,000 | 115,000 | 200,000 | 85,000 | 74% |
| SANITATION & TRANSFER STATION | 105,000 | 115,000 | 200,000 | 85,000 | 74% |
| TOTAL OTHER FUND SOURCES | 1,146,101 | 860,500 | 1,115,500 | 255,000 | 30% |
| OPERATING AND OTHER SOURCES | 12,410,214 | 10,668,200 | 11,321,500 | 653,300 | 6% |

CITY OF MURRAY GENERAL FUND RECEIPTS

| | ACTUAL FY2022 | BUDGET FY2023 | BUDGET FY2024 | NET DIFFERENCE | PERCENT CHANGE |
|---|-------------------|-------------------|-------------------|------------------|-------------------|
| SPECIAL FUND SOURCES | | | | | |
| KIA CLEANER WATER PROGRAM 4TH STREET WATER MAIN RELOCATION | - | 932,352.00 | 782,352.00 | (150,000) | -16% |
| CARES ACT CORONA VIRUS RELIEF FUND | 144,112 | - | 0.00 | - | N/A |
| FEMA DISASTER RELIEF | 30,475 | - | 0.00 | - | N/A |
| PROCEEDS FROM DEBT-NEW FIRE STATION | 3,000,000 | - | 0.00 | - | N/A |
| MURRAY PARK DONATIONS/CONTRIBUTIONS | 1,227,700 | 50,000 | 50,000.00 | - | 0% |
| AMERICAN RESCUE PLAN ACT GRANT FUNDS* | 5,092,362 | - | 0.00 | - | N/A |
| NATIONAL OPIOIDS SETTLEMENT FUNDS | - | 266,373 | 0.00 | (266,373) | -100% |
| 16TH STREET SPEED TABLES | - | - | 0.00 | - | N/A |
| PROCEEDS FROM SALE OF ASSETS | 36,168 | - | 0.00 | - | N/A |
| TRANSPORTATION CABINET (BUSINESS LOOP) | 862,897 | 2,300,000 | 7,500,000.00 | 5,200,000 | 226% |
| TRANSPORTATION ENHANCEMENT GRANT (TAP) | 151,276 | - | 0.00 | - | N/A |
| 16th Street Sidewalk TAP Grant | - | - | 500,000.00 | 500,000 | N/A |
| HWY 783 and 121 S Bridges Util Reloc State Funds | - | - | 119,100.00 | 119,100 | N/A |
| US 641 SOUTH UTILITY RELOCATION | - | - | 0.00 | - | N/A |
| AREA DEVELOPMENT FUND ALLOCATION | - | - | 0.00 | - | N/A |
| CDBG GRANT- NEW FIRE STATION | 238,000 | 500,000 | 0.00 | (500,000) | -100% |
| CDBG-CV UTILITY PROJECT GRANT | 42,886 | 128,580 | 0.00 | (128,580) | -100% |
| WAYFINDING GRANT - CVB | 46,080 | 304,000 | 0.00 | (304,000) | -100% |
| POLICE REIMBURSEMENT GRANT-SVPP | 17,629 | - | - | - | N/A |
| TOTAL SPECIAL FUND SOURCES | 10,889,586 | 4,481,305 | 8,951,452 | 4,470,147 | 100% |
| TOTAL FUNDING SOURCES | 23,299,800 | 15,149,505 | 20,272,952 | 5,123,447 | 34% |
| FUNDS AVAILABLE BEGINNING OF YEAR | | | 11,745,176 | | |
| TOTAL FUNDS AVAILABLE | | | 32,018,128 | | |

**Per email from DLG dated May 3, 2022,
US Treasury will release 2nd tranche
payment before FY22 end of June 30, 2022*

**CITY OF MURRAY
SPECIAL APPROPRIATIONS**

| | ACTUAL FY2022 | BUDGET FY2023 | BUDGET FY2024 | NET DIFFERENCE | PERCENT CHANGE |
|--|------------------|------------------|-------------------|------------------|-------------------|
| LOCAL ALLOCATIONS | | | | | |
| TOURISM COMMISSION RECEIPTS TRANSFER | 398,915 | - | - | - | N/A |
| MURRAY - CALLOWAY PARK | 160,700 | 160,000 | 320,000 | 160,000 | 100% |
| CITY HALL ANNUAL LEASE PAYMENT | 12,570 | 13,000 | 13,000 | - | 0% |
| TRANSFER TO CEMETERY | 40,000 | 60,000 | 60,000 | - | 0% |
| TRANSFER TO E911 | 260,000 | 260,000 | 260,000 | - | 0% |
| MURRAY CALLOWAY TRANSIT AUTHORITY | 5,000 | 5,000 | 10,000 | 5,000 | 100% |
| MURRAY MAIN STREET | 25,000 | 25,000 | 50,000 | 25,000 | 100% |
| MURRAY - CALLOWAY AIRPORT | 14,600 | 14,600 | 14,600 | - | 0% |
| ANIMAL SHELTER | 12,500 | 12,500 | 30,000 | 17,500 | 140% |
| REAPPROPRIATIONS | 1,000 | 10,000 | 10,000 | - | 0% |
| PLAYHOUSE IN THE PARK | 3,000 | 6,000 | 12,000 | 6,000 | 100% |
| ECONOMIC DEVELOPMENT FUNDS | 7,500 | 7,500 | 7,500 | - | 0% |
| HOPE CALLOWAY (FORMERLY GENTRY HOUSE) | 6,000 | 6,000 | 12,000 | 6,000 | 100% |
| MAIN STREET YOUTH CENTER | 5,000 | 5,000 | 10,000 | 5,000 | 100% |
| NEEDLINE | 5,000 | 5,000 | 10,000 | 5,000 | 100% |
| MURRAY - CALLOWAY SENIOR CITIZENS | 5,000 | 5,000 | 10,000 | 5,000 | 100% |
| MURRAY ART GUILD | 3,500 | 3,500 | 7,000 | 3,500 | 100% |
| HUMAN RIGHTS COMMISSION | - | 500 | 500 | - | 0% |
| WATCH PROGRAM | 1,000 | 1,000 | 2,000 | 1,000 | 100% |
| | 966,285 | 599,600 | 838,600 | 239,000 | 40% |
| SPECIAL FUND EXPENDITURES | | | | | |
| KIA CLEANER WATER PROGRAM 4TH STREET WATER MAIN RELOCATION | - | 932,352.00 | 782,352 | (150,000) | -16% |
| AMERICAN RESCUE PLAN ACT GRANT EXPENSE-CARRYFORWARD (\$5,092,362 less paving, HWY 80, Retent Incent) | - | 2,502,450 | 2,249,362 | (253,088) | -10% |
| AMERICAN RESCUE PLAN ACT GRANT EXPENSE- STREET PAVING | | | 500,000 | 500,000 | |
| AMERICAN RESCUE PLAN ACT GRANT EXPENSE- TRANSFER FOR HWY 80 SEWER | | | 2,000,000 | 2,000,000 | |
| MURRAY PARK FUND EXPENDITURES | 1,130,306 | 50,000 | 50,000 | - | 0% |
| TRANSPORTATION CABINET (BUSINESS LOOP) | 1,079,038 | 2,300,000 | 7,500,000 | 5,200,000 | 226% |
| US 641 SOUTH UTILITY RELOCATION | 5,162 | - | - | - | N/A |
| 16th St Sidewalk TAP Grant-(\$500,000 Grant \$125,000 Local Match) | - | - | 625,000 | 625,000 | N/A |
| HWY 783 and 121 S Bridges Util Reloc State Funds | - | - | 119,100 | 119,100 | N/A |
| STREET REPAIRS* | 301,860 | 300,000 | - | (300,000) | -100% |
| SIDEWALK REPAIRS* | - | 100,000 | - | (100,000) | -100% |
| FIREHYDRANT MARKERS (Paving) | - | 5,000 | 5,000 | - | 0% |
| CDBG GRANT- NEW FIRE STATION | - | - | - | - | N/A |
| POLICE REIMBURSEMENT GRANT-SVPP | 17,629 | - | - | - | N/A |
| WAYFINDING GRANT - CVB | 332,778 | 304,000 | - | (304,000) | -100% |
| CDBG-CV UTILITY ASSIST GRANT | 42,886 | 128,580 | - | (128,580) | -100% |
| TRANSPORTATION ENHANCEMENT GRANT-LOCAL FUNDS | - | - | - | - | N/A |
| TRANSPORTATION ENHANCEMENT GRANT (TAP 641 Sidewalks) | - | - | - | - | N/A |
| BUILD GRANT - LOCAL MATCH | 200,000 | 200,000 | - | (200,000) | -100% |
| DOWNTOWN 50/50 MATCH INCENTIVE | - | - | - | - | N/A |
| CALLOWAY COUNTY 911 SERVC BOARD GRANT-LOCAL FUNDING MATCH | - | - | - | - | N/A |
| EDC INCENTIVE PROGRAM | - | 100,000 | 100,000 | - | 0% |
| BEAUTIFICATION COMMITTEE | - | 10,000 | 10,000 | - | 0% |
| MURRAY-CALLOWAY PARK PROJECT FUND - \$40,000 FOR PLAYHOUSE IN THE PARK | - | 40,000 | 80,000 | 40,000 | 100% |
| TOTAL SPECIAL FUND EXPENDITURES | 3,109,659 | 6,972,382 | 14,020,814 | 7,048,432 | 258% |

* The amount allocated for street/sidewalk repairs under Special Fund Expenditures does not include Municipal Aid Tax Program amounts allocated to streets/sidewalks on page 17.

ADMINISTRATION DEPARTMENT

| | ACTUAL FY2022 | BUDGET FY2023 | BUDGET FY2024 | NET DIFFERENCE | PERCENT CHANGE |
|-----------------------------|------------------|------------------|------------------|-------------------|-------------------|
| PERSONNEL EXPENSES | | | | | |
| SALARIES | 324,470 | 360,500 | 399,438 | 38,938 | 11% |
| EDUCATION | - | 1,500 | 1,500 | - | 0% |
| LIFE INSURANCE | 92 | 95 | 95 | - | 0% |
| EXPENSE ALLOWANCE - MAYOR | 869 | 2,000 | 2,000 | - | 0% |
| MEDICAL INSURANCE | 23,202 | 23,500 | 25,544 | 2,044 | 9% |
| SOCIAL SECURITY | 24,599 | 27,578 | 30,557 | 2,979 | 11% |
| WORKMEN'S COMPENSATION | 712 | 5,500 | 5,500 | - | 0% |
| UNEMPLOYMENT INSURANCE | 8,266 | 4,500 | 4,500 | - | 0% |
| KENTUCKY RETIREMENT | 62,221 | 96,578 | 97,223 | 645 | 1% |
| SUBTOTAL | 444,431 | 521,751 | 566,357 | 44,606 | 9% |
| OPERATING EXPENSES | | | | | |
| BOARDS & COMMISSIONS | 1,350 | 5,000 | 5,000 | - | 0% |
| FACILITIES MAINT. | 6,933 | 8,000 | 8,000 | - | 0% |
| MISC OFFICE EQUIP | - | 3,000 | 3,000 | - | 0% |
| ADVERTISING | 10,229 | 5,000 | 5,000 | - | 0% |
| POSTAGE | 7,708 | 6,800 | 6,800 | - | 0% |
| TAX COLLECTION FEES | - | - | - | - | N/A |
| DELINQUENT TAX COLLECTION | - | - | - | - | N/A |
| PROFESSIONAL SERVICES | 14,601 | 15,000 | 15,000 | - | 0% |
| CREDIT CARD EXPENSE | 6,347 | 5,500 | 5,500 | - | 0% |
| TELEPHONE/INTERNET | 1,366 | 1,600 | - | (1,600) | -100% |
| UTILITIES | 18,555 | 17,000 | 17,000 | - | 0% |
| GENERAL INSURANCE | 169,448 | 172,380 | 180,000 | 7,620 | 4% |
| OFFICE SUPPLIES | 8,557 | 17,000 | 17,000 | - | 0% |
| TRAVEL & MEETINGS | 466 | 9,150 | 9,150 | - | 0% |
| DUES & SUBSCRIPTIONS | 16,969 | 12,000 | 12,000 | - | 0% |
| SOFTWARE LICENSING | 5,682 | - | - | - | N/A |
| DRUG SCREENING/PHYSICALS | 1,529 | 1,600 | 1,600 | - | 0% |
| AUTO REPAIR AND MAINTENANCE | 1,868 | 4,800 | 4,800 | - | 0% |
| VEHICLE LEASE EXPENSE | 1,129 | 3,000 | 3,000 | - | 0% |
| MISCELLANEOUS | 8,851 | 15,000 | 15,000 | - | 0% |
| ORDINANCE CODIFICATION | 1,207 | 3,500 | 3,500 | - | 0% |
| LEGAL SERVICES | 25,059 | 50,000 | 50,000 | - | 0% |
| CALLOWAY COUNTY PVA | 42,260 | 43,000 | 43,000 | - | 0% |
| STREET LIGHTS | 275,432 | 290,000 | 290,000 | - | 0% |
| COMMUNITY DEVELOPMENT | 2,519 | 16,500 | 16,500 | - | 0% |
| SUBTOTAL | 628,065 | 704,830 | 710,850 | 6,020 | 1% |
| CAPITAL EXPENDITURES | | | | | |
| LAND PURCHASE | 135,000 | - | - | - | N/A |
| CAPITAL OTHER (LAND) | - | - | - | - | N/A |
| IT EQUIPMENT/INFRASTRUCTURE | - | - | - | - | N/A |
| SUBTOTAL | 135,000 | - | - | - | N/A |
| TOTAL | 1,207,496 | 1,226,581 | 1,277,207 | 50,626 | 4% |

PLANNING DEPARTMENT

| | ACTUAL FY2022 | BUDGET FY2023 | BUDGET FY2024 | NET DIFFERENCE | PERCENT CHANGE |
|---|------------------|------------------|------------------|------------------|----------------|
| PERSONNEL EXPENSES | | | | | |
| SALARIES | 241,223 | 252,865 | 196,508 | (56,357) | -22% |
| EDUCATION | - | 1,500 | 1,500 | - | 0% |
| LIFE INSURANCE | 305 | 350 | 350 | - | 0% |
| MEDICAL INSURANCE | 42,285 | 53,350 | 26,200 | (27,150) | -51% |
| SOCIAL SECURITY | 17,614 | 19,344 | 15,033 | (4,311) | -22% |
| WORKMEN'S COMPENSATION | 2,522 | 2,550 | 2,900 | 350 | 14% |
| KENTUCKY RETIREMENT | 61,905 | 67,743 | 47,830 | (19,912) | -29% |
| SUBTOTAL | 365,854 | 397,702 | 290,321 | (107,381) | -27% |
| OPERATING EXPENSES | | | | | |
| LEGAL SERVICES | - | 4,200 | 4,200 | - | 0% |
| BOARDS AND COMMISSIONS | 7,122 | 10,000 | 10,000 | - | 0% |
| PROFESSIONAL SERVICES | - | 5,500 | 5,500 | - | 0% |
| ADVERTISING | 1,476 | 2,000 | 2,000 | - | 0% |
| POSTAGE | 123 | 1,000 | 1,000 | - | 0% |
| TELEPHONE | 832 | 830 | - | (830) | -100% |
| GASOLINE | 506 | 1,000 | 1,000 | - | 0% |
| AUTO REPAIR/MAINTENANCE | 3,248 | 3,800 | 3,800 | - | 0% |
| VEHICLE LEASE EXPENSE | - | - | - | - | N/A |
| MATERIALS & SUPPLIES | 841 | 3,000 | 3,000 | - | 0% |
| TRAVEL & MEETINGS | 376 | 3,000 | 3,000 | - | 0% |
| DUES & SUBSCRIPTIONS | 1,267 | 4,800 | 4,800 | - | 0% |
| DRUG SCREENING & PHYSICALS | 343 | 500 | 500 | - | 0% |
| MISCELLANEOUS | 162 | 1,000 | 1,000 | - | 0% |
| PLANNING/ZONING DEVELOPMENT | - | 2,000 | 2,000 | - | 0% |
| BUILDING OFFICIAL OFFICE | 3,549 | 3,500 | 3,500 | - | 0% |
| COMP. COMM. DEVELOPMENT | - | 5,000 | 5,000 | - | 0% |
| ENGINEERING/CONSULTING | - | 20,000 | 20,000 | - | 0% |
| SUBTOTAL | 19,845 | 71,130 | 70,300 | (830) | -1% |
| CAPITAL EXPENDITURES | | | | | |
| IT Office Equipment-Large Format Copier | 16,342 | - | - | - | N/A |
| FLEET MANAGEMENT | - | - | - | - | N/A |
| PLANNING/ZONING DEVELOPMENT | - | - | - | - | N/A |
| SUBTOTAL | 16,342 | - | - | - | N/A |
| TOTAL | 402,041 | 468,832 | 360,621 | (108,211) | -23% |

FIRE DEPARTMENT

| | ACTUAL FY2022 | BUDGET FY2023 | BUDGET FY2024 | NET DIFFERENCE | PERCENT CHANGE |
|--|------------------|------------------|------------------|------------------|-------------------|
| PERSONNEL EXPENSES | | | | | |
| SALARIES | 1,760,868 | 2,009,164 | 2,055,248 | 46,084 | 2% |
| EDUCATION | 705 | 3,500 | 3,500 | - | 0% |
| LIFE INSURANCE | 2,823 | 3,600 | 3,600 | - | 0% |
| MEDICAL INSURANCE | 399,592 | 467,375 | 485,556 | 18,181 | 4% |
| SOCIAL SECURITY | 136,300 | 153,701 | 157,226 | 3,525 | 2% |
| STATE INCENTIVE | 115,912 | 148,000 | 148,000 | - | 0% |
| WORKMEN'S COMPENSATION | 23,468 | 50,000 | 50,000 | - | 0% |
| KENTUCKY RETIREMENT | 798,260 | 996,344 | 897,938 | (98,406) | -10% |
| SUBTOTAL | 3,237,928 | 3,831,684 | 3,801,068 | (30,616) | -1% |
| OPERATING EXPENSES | | | | | |
| FACILITY MAINTENANCE | 20,023 | 26,000 | 26,000 | - | 0% |
| FIRE HYDRANTS | 25,560 | 36,300 | 36,300 | - | 0% |
| UTILITIES | 13,761 | 18,000 | 18,000 | - | 0% |
| ELECTRICITY | 25,186 | 31,100 | 31,100 | - | 0% |
| OFFICE SUPPLIES | 4,106 | 7,000 | 7,000 | - | 0% |
| TELEPHONE | 6,584 | 7,000 | 13,000 | 6,000 | 86% |
| GASOLINE | 28,225 | 24,500 | 35,000 | 10,500 | 43% |
| UNIFORMS | 17,560 | 17,500 | 20,125 | 2,625 | 15% |
| TRAINING SCHOOL & SUPPLIES | 6,934 | 8,000 | 8,000 | - | 0% |
| VEHICLE REPAIR & MAINTENANCE | 77,905 | 80,000 | 80,000 | - | 0% |
| EQUIPMENT REPAIR & MAINTENANCE | 24,000 | 25,000 | 25,000 | - | 0% |
| VEHICLE LEASE EXPENSE | 3,872 | 4,600 | 4,600 | - | 0% |
| HOUSEKEEPING SUPPLIES | 4,515 | 6,500 | 6,500 | - | 0% |
| TRAVEL & MEETINGS | 4,596 | 8,000 | 8,000 | - | 0% |
| DUES & SUBSCRIPTIONS | 6,592 | 11,000 | 11,000 | - | 0% |
| MISC. EQUIPMENT | 19,924 | 25,000 | 25,000 | - | 0% |
| SAFETY PROGRAM | 8,645 | 15,000 | 15,000 | - | 0% |
| MISCELLANEOUS | 3,452 | 8,000 | 8,000 | - | 0% |
| DRUG SCREENING/PRE-EMPLOYMENT | 6,151 | 6,500 | 6,500 | - | 0% |
| FIRE MARSHALL OFFICE | 2,373 | 3,800 | 3,800 | - | 0% |
| SUBTOTAL | 309,964 | 368,800 | 387,925 | 19,125 | 5% |
| CAPITAL EXPENDITURES | | | | | |
| FACILITY IMPROVE/DESIGN/CONSTRUCTION | 847,626 | 500,000 | - | (500,000) | -100% |
| OTHER EQUIPMENT | 2,906 | 26,600 | 26,600 | - | 0% |
| NEW VEHICLES | - | 656,298 | 706,298 | 50,000 | 8% |
| FACILITY DEBT SERVICE (NEW FY21 Station) | - | - | - | - | N/A |
| VEHICLE AND FACILITY DEBT SERVICE | 280,758 | 487,510 | 487,510 | - | 0% |
| SUBTOTAL | 1,131,290 | 1,670,408 | 1,220,408 | (450,000) | -27% |
| TOTAL | 4,679,182 | 5,870,892 | 5,409,401 | (461,491) | -8% |

STREET DEPARTMENT

| | ACTUAL FY2022 | BUDGET FY2023 | BUDGET FY2024 | NET DIFFERENCE | PERCENT CHANGE |
|---------------------------------|------------------|------------------|------------------|------------------|-------------------|
| PERSONNEL EXPENSES | | | | | |
| SALARIES | 388,854 | 468,181 | 464,724 | (3,457) | -1% |
| EDUCATION | - | 1,500 | 1,500 | - | 0% |
| LIFE INSURANCE | 849 | 1,055 | 1,055 | - | 0% |
| MEDICAL INSURANCE | 98,950 | 108,305 | 113,740 | 5,435 | 5% |
| SOCIAL SECURITY | 28,636 | 35,816 | 35,551 | (264) | -1% |
| WORKMEN'S COMPENSATION | 10,261 | 15,000 | 15,000 | - | 0% |
| KENTUCKY RETIREMENT | 103,983 | 125,426 | 113,114 | (12,312) | -10% |
| SUBTOTAL | 631,533 | 755,283 | 744,684 | (10,599) | -1% |
| OPERATING EXPENSES | | | | | |
| OFFICE EQUIPMENT & MAINTENANCE | - | - | - | | |
| ADVERTISING | 2,186 | 1,800 | 1,800 | - | 0% |
| RENTAL EQUIPMENT | 90 | 1,200 | 1,200 | - | 0% |
| WATER, SEWER AND GAS | 4,493 | 5,000 | 5,000 | - | 0% |
| ELECTRICITY | 4,569 | 5,500 | 5,500 | - | 0% |
| TELEPHONE | 711 | 1,100 | - | (1,100) | -100% |
| POSTAGE | 104 | - | - | - | N/A |
| OFFICE SUPPLIES | 996 | 1,750 | 1,750 | - | 0% |
| SOFTWARE LICENSING | 720 | - | - | - | N/A |
| GASOLINE | 30,724 | 25,000 | 28,000 | 3,000 | 12% |
| VEHICLE REPAIR & MAINT | 133,209 | 85,000 | 85,000 | - | 0% |
| VEHICLE LEASE EXPENSE | 30,909 | 35,500 | 35,500 | - | 0% |
| MATERIALS & SUPPLIES | 11,229 | 20,000 | 20,000 | - | 0% |
| UNIFORMS | 4,986 | 5,500 | 5,500 | - | 0% |
| EQUIP REPAIR & MAINT | 3,517 | 22,600 | 22,600 | - | 0% |
| GENERAL INSURANCE | 451 | 2,500 | 2,500 | - | 0% |
| SAFETY PROGRAM | 2,241 | 7,000 | 7,000 | - | 0% |
| TRAVEL & MEETINGS | - | 1,400 | 1,400 | - | 0% |
| TRAINING | 1,775 | 500 | 3,500 | 3,000 | 600% |
| MISCELLANEOUS | 3,787 | 6,000 | 6,000 | - | 0% |
| FACILITY MAINTENANCE | 2,266 | 3,000 | 3,000 | - | 0% |
| DUES & SUBSCRIPTIONS | 8,937 | 5,500 | 5,500 | - | 0% |
| DRUG SCREENING/PRE-EMPLOYMENT | 960 | 2,000 | 2,000 | - | 0% |
| STREET AND SIDEWALK MAINTENANCE | 46,010 | 235,000 | 35,000 | (200,000) | -85% |
| SUBTOTAL | 294,870 | 472,850 | 277,750 | (195,100) | -41% |
| CAPITAL EXPENDITURES | | | | | |
| RADIOS | - | - | - | - | N/A |
| EQUIPMENT | 286,000 | 145,000 | - | (145,000) | -100% |
| CONCRETE SIDEWALK FORMS | - | - | - | - | N/A |
| SUBTOTAL | 286,000 | 145,000 | - | (145,000) | -100% |
| TOTAL | 1,212,403 | 1,373,133 | 1,022,434 | (350,699) | -26% |

POLICE DEPARTMENT

| | ACTUAL FY2022 | BUDGET FY2023 | BUDGET FY2024 | NET DIFFERENCE | PERCENT CHANGE |
|--|------------------|------------------|------------------|-------------------|-------------------|
| PERSONNEL EXPENSES | | | | | |
| SALARIES* | 1,640,881 | 1,755,939 | 2,021,292 | 265,353 | 15% |
| EDUCATION | 2,939 | 3,600 | 3,600 | - | 0% |
| LIFE INSURANCE | 3,355 | 4,015 | 4,015 | - | 0% |
| MEDICAL INSURANCE | 344,725 | 385,000 | 387,500 | 2,500 | 1% |
| SOCIAL SECURITY | 148,552 | 134,329 | 154,629 | 20,300 | 15% |
| STATE INCENTIVE | 137,039 | 160,000 | 160,000 | - | 0% |
| WORKMEN'S COMPENSATION | 39,867 | 42,000 | 42,000 | - | 0% |
| KENTUCKY RETIREMENT | 663,467 | 870,770 | 870,055 | (715) | 0% |
| SUBTOTAL | 2,980,825 | 3,355,653 | 3,643,091 | 287,437 | 9% |
| OPERATING EXPENSES | | | | | |
| MISC OFFICE EQUIP & MAINTENANCE | 761 | - | - | - | #DIV/0! |
| OFFICE SUPPLIES | 6,367 | 13,500 | 13,500 | - | 0% |
| GASOLINE | 76,819 | 70,000 | 76,000 | 6,000 | 9% |
| VEHICLE REPAIR/ MAINTENANCE | 44,909 | 35,000 | 35,000 | - | 0% |
| UNIFORMS | 55,000 | 60,000 | 106,000 | 46,000 | 77% |
| CODE ENFORCEMENT PROGRAM | 2,845 | 60,000 | 60,000 | - | 0% |
| TRAINING, SCHOOLS & SUPPLIES | 33,187 | 36,800 | 36,800 | - | 0% |
| IDENTIFICATION SUPPLIES | 7,760 | 8,000 | 8,000 | - | 0% |
| TRAVEL & MEETINGS | 1,003 | 5,500 | 5,500 | - | 0% |
| DUES & SUBSCRIPTIONS | 11,614 | 7,000 | 7,000 | - | 0% |
| MISC. EQUIPMENT | - | 9,000 | 9,000 | - | 0% |
| MISCELLANEOUS | 4,745 | 10,200 | 10,200 | - | 0% |
| DRUG SCREENING/PRE-EMPLOYMENT | 4,515 | 6,000 | 6,000 | - | 0% |
| POSTAGE | 436 | 2,500 | 2,500 | - | 0% |
| TELEPHONE | 14,671 | 18,000 | 18,000 | - | 0% |
| FACILITY MAINT. | 10,890 | 27,000 | 27,000 | - | 0% |
| FACILITY UTILITIES | 45,268 | 50,000 | 50,000 | - | 0% |
| SAFETY PROGRAM | 5,867 | 10,000 | 10,000 | - | 0% |
| CRIME PREVENT/PUBLIC AFFAIRS/EDUCATION | | | | | |
| <i>Opiod Settlement Funds for SRO</i> | - | 2,000 | 20,000 | 18,000 | 900% |
| SUBTOTAL | 326,657 | 430,500 | 500,500 | 70,000 | 16% |
| CAPITAL EXPENDITURES | | | | | |
| FACILITY IMPROVE CONSTRUCTION | - | - | - | - | N/A |
| OTHER EQUIPMENT | - | - | 15,000 | 15,000 | N/A |
| DEBT SERVICE - POLICE FLEET | - | - | - | - | N/A |
| NEW VEHICLES | - | - | 293,250 | 293,250 | N/A |
| NEW HVAC REPLACEMENT UNIT | 63,250 | - | - | - | N/A |
| SUBTOTAL | 63,250 | - | 308,250 | 308,250 | N/A |
| TOTAL | 3,370,732 | 3,786,153 | 4,451,841 | 665,687 | 18% |

**All Police dispatcher salaries will be paid from the Police E911 Fund effective FY21, and a transfer will be reflected from General Fund as a source of revenue for E911.*

** SRO Funded by Opiod Settlement Funds*

INFORMATION TECHNOLOGY DEPARTMENT

| | ACTUAL FY2022 | BUDGET FY2023 | BUDGET FY2024 | NET DIFFERENCE | PERCENT CHANGE |
|-----------------------------------|------------------|------------------|------------------|----------------|-------------------|
| OPERATING EXPENSES | | | | | |
| OFFICE EQUIPMENT REPAIRS & MAINT. | - | 7,000 | 7,000 | - | 0% |
| SOFTWARE LICENSING | 23,750 | 75,670 | 75,670 | - | 0% |
| PROFESSIONAL SERVICES | 1,090 | 10,000 | 10,000 | - | 0% |
| TELEPHONE | - | | 28,530 | 28,530 | N/A |
| OFFICE EXPENSE | 20,668 | 20,000 | 82,000 | 62,000 | 310% |
| TRAINING, TRAVEL & MEETINGS | 423 | 850 | 850 | - | 0% |
| DUES & SUBSCRIPTIONS | 24,758 | 32,000 | 42,800 | 10,800 | 34% |
| MISCELLANEOUS OFFICE EQUIPMENT | - | 12,500 | 12,500 | - | 0% |
| | | - | - | | |
| SUBTOTAL | 70,689 | 158,020 | 259,350 | 101,330 | 64% |
| CAPITAL EXPENDITURES | | | | | |
| IT Office Equipment | - | 16,000 | 16,000 | - | 0% |
| | | - | - | | |
| | | - | - | | |
| SUBTOTAL | - | 16,000 | 16,000 | - | 0% |
| TOTAL | 70,689 | 174,020 | 275,350 | 101,330 | 58% |

**CITY OF MURRAY
GENERAL FUND
SUMMARY**

| | ACTUAL FY2022 | BUDGET FY2023 | BUDGET FY2024 | NET DIFFERENCE | PERCENT CHANGE |
|---------------------------|-------------------|--------------------|--------------------|--------------------|-------------------|
| RECEIPTS | | | | | |
| OPERATING FUNDS | 11,264,114 | 9,807,700 | 10,206,000 | 398,300 | 4% |
| OTHER FUNDS | 1,146,101 | 860,500 | 1,115,500 | 255,000 | 30% |
| SPECIAL FUNDS | 10,889,586 | 4,481,305 | 8,951,452 | 4,470,147 | 100% |
| TOTAL RECEIPTS | 23,299,800 | 15,149,505 | 20,272,952 | 5,123,447 | 34% |
| EXPENDITURES | | | | | |
| PERSONNEL EXPENSES | 7,660,571 | 8,862,074 | 9,045,521 | 183,448 | 2% |
| OPERATING EXPENSES | 1,650,090 | 2,206,130 | 2,206,675 | 545 | 0% |
| CAPITAL EXPENDITURES | 1,631,882 | 1,831,408 | 1,544,658 | (286,750) | -16% |
| LOCAL ALLOCATIONS | 966,285 | 599,600 | 838,600 | 239,000 | 40% |
| SPECIAL FUND EXPENDITURES | 3,109,659 | 6,972,382 | 14,020,814 | 7,048,432 | 101% |
| TOTAL EXPENDITURES | 15,018,487 | 20,471,594 | 27,656,268 | 7,184,675 | 35% |
| CHANGE IN RESERVES | 8,281,314 | (5,322,089) | (7,383,316) | (2,061,228) | 39% |

City of Murray General Fund Budget Reserves

Maintaining healthy General Fund reserves and practicing sound financial management is a critical component of the City of Murray Budget. The purpose of the General Fund Reserve Plan is to provide a foundation of principals and goals upon which budgetary decisions and long range planning will be based. This plan therefore outlines required reserve balances for the General Fund in two categories with a goal to maintain an unreserved fund balance of no less than three months of regular general fund operating expenditures. *Reserved Fund Balance* includes budget reserve funds established to set aside money to finance all or part of future infrastructure, vehicles, equipment, and other fiscal needs. *Unreserved Fund Balance* includes the minimum fund balance established to sustain adequate levels of funds to assist in maintaining stable service levels in times of fluctuating revenues or unanticipated expenditures, mitigate current and future risks, and provide consideration for long-term financial planning. These reserve levels are to be established annually utilizing the preliminary budget for the year.

Reserved Fund Balance

| | | | |
|--|---|---------------------|-----------------|
| General Government Long-Term Capital, Infrastructure, and Unanticipated Emergencies Plan | | \$ 200,000 | FY23 Allocation |
| Funds to finance future infrastructure, capital and fiscal needs. | | | |
| | | \$ 200,000 | |
| Fire Department Fleet and Equipment Replacement Plan | * | \$ 200,000 | FY23 Allocation |
| Funds reserved for future replacement of Fire Department vehicles and fire apparatus. Amounts reserved will help alleviate debt service and provide appropriate funding for the replacement of vehicles and equipment when a unit comes to the end of its useful life. | | \$ 200,000 | FY24 Allocation |
| | | \$ 600,000 | FY24 Allocation |
| | | | from ARPA Funds |
| | | \$ 1,000,000 | |
| Fire Department Future Construction | * | | |
| Funds reserved for future construction of new fire stations and potential renovation of one of the current stations. Amounts reserved will provide funding to help alleviate future debt service. | | \$ - | |
| Police Department Fleet and Equipment Plan | | | |
| | | \$ 100,000 | |
| Funds reserved for future replacement of Police Department vehicles. Amounts reserved will help alleviate future debt service and provide appropriate funding for fleet replacement as units near end useful life. | | \$ 100,000 | |
| Street Department Fleet and Equipment | | | |
| Funds reserved for future replacement of Street Department vehicles and equipment. | | \$ - | |
| Cemetery Mausoleum and Future Development Reserve | | | |
| Funds reserved for future replacement of Street Department vehicles and equipment, particularly a street sweeper which is most critical at this time. | | \$ 100,000 | |
| | | \$ 100,000 | |
| Total Reserved | | \$ 1,400,000 | |
| <u>Alcohol Beverage Control Program (ABC) Reserves</u> | | \$ 153,656 | ** |
| Funds reserved for future capital purchases. Amounts reserved will provide appropriate funding for replacement of ABC Program vehicle and equipment. This reserve is restricted to the ABC program and is not reflected in the GF reserve total. | | | |

* CF - Prior year carry-forward

**POLICE DEPARTMENT
E911 EMERGENCY PROGRAM**

| | ACTUAL FY2022 | BUDGET FY2023 | BUDGET FY2024 | NET DIFFERENCE | PERCENT CHANGE |
|-------------------------------|------------------|------------------|------------------|-------------------|-------------------|
| REVENUES: | | | | | |
| E911 TELEPHONE CHARGE | 195,917 | 175,000 | 175,000 | - | 0% |
| MISCELLANEOUS | - | - | - | - | N/A |
| INTEREST INCOME | 79 | 500 | 400 | (100) | -20% |
| GRANT FUNDS - E911 | - | - | - | - | N/A |
| TRANSFER FROM GF | 260,000 | 260,000 | 260,000 | - | 0% |
| FUND BALANCE CARRYOVER | | | | - | N/A |
| TOTAL FUNDS AVAILABLE | 455,996 | 435,500 | 435,400 | (100) | 0% |
| OPERATING EXPENSES: | | | | | |
| TELEPHONE CO. 911 MONTHLY FEE | 48,777 | 60,000 | 55,000 | (5,000) | -8% |
| RADIO & TELEPHONE MAINT. | 4,895 | 15,000 | 15,000 | - | 0% |
| SOFTWARE LICENSING | 411 | - | - | - | N/A |
| UNIFORMS | 209 | - | 305 | 305 | N/A |
| DUES & SUBSCRIPTIONS | 142 | 7,500 | 5,000 | (2,500) | -33% |
| MISCELLANEOUS | 812 | - | 500 | 500 | N/A |
| PERSONNEL SERVICES | 362,704 | 364,320 | 405,086 | 40,766 | 11% |
| SUBTOTAL | 417,950 | 446,820 | 480,891 | 34,071 | 8% |
| CAPITAL EXPENDITURES | | | | | |
| E911 COMMAND CENTER | 534 | - | 500 | 500 | N/A |
| 911 SERVER (GRANT AWARDED) | - | - | - | - | N/A |
| CAPITAL EQUIPMENT | - | - | - | - | N/A |
| SUBTOTAL | 534 | - | 500 | 500 | 94% |
| | 37,512 | (11,320) | (45,991) | (34,671) | -92% |

**All Police dispatcher salaries will be paid from the Police E911 Fund effective FY21, and a transfer will be reflected from General Fund as a source of revenue for E911.*

MUNICIPAL AID TAX PROGRAM

| | ACTUAL FY2022 | BUDGET FY2023 | BUDGET FY2024 | NET DIFFERENCE | PERCENT CHANGE |
|----------------------------------|------------------|------------------|------------------|------------------|-------------------|
| REVENUES: | | | | | |
| MUNICIPAL AID TAX REVENUES | 353,550 | 360,000 | 350,000 | (10,000) | -3% |
| BRINE SALES RECEIPTS | - | - | - | - | N/A |
| INTEREST INCOME | 1,229 | 1,000 | 5,000 | 4,000 | 400% |
| FUND BALANCE CARRYOVER | - | 249,115 | - | (249,115) | -100% |
| TOTAL FUNDS AVAILABLE | 354,779 | 610,115 | 355,000 | (255,115) | -42% |
| EXPENDITURES: | | | | | |
| ST. PAVING, CONSTRUCT. & MILLING | 264,567 | 275,000 | 275,000 | - | 0% |
| SIDEWALK CONSTRUCTION/MTCE | 39,425 | 50,000 | 50,000 | - | 0% |
| STREET ADMINISTRATION-SALARIES | 50,000 | 50,000 | 50,000 | - | 0% |
| DRAINAGE PROJECT | 24,931 | 25,000 | 25,000 | - | 0% |
| BRINE PRODUCTION EXPENSES | - | 20,000 | 30,000 | 10,000 | 50% |
| SUBTOTAL | 378,923 | 420,000 | 430,000 | 41,077 | 10% |
| CAPITAL EXPENDITURES | | | | | |
| EQUIPMENT | | | | | |
| SUBTOTAL | | | | | |
| NET FUND BALANCE | (24,144) | 190,115 | (75,000) | 214,259 | 113% |

LOCAL GOVERNMENT ECONOMIC ASSISTANCE

| | ACTUAL FY2022 | BUDGET FY2023 | BUDGET FY2024 | NET DIFFERENCE | PERCENT CHANGE |
|------------------------------|------------------|------------------|------------------|----------------|-------------------|
| REVENUES: | | | | | |
| LGEA TAX REVENUES | 910 | 510 | 510 | - | 0% |
| INTEREST ON INVESTMENTS | 37 | 50 | 200 | 150 | 300% |
| FUND BALANCE CARRYOVER | | | | - | N/A |
| TOTAL FUNDS AVAILABLE | 947 | 560 | 710 | (387) | -41% |
| OPERATING EXPENSES: | | | | | |
| EQUIPMENT | | | | | |
| MAINTENANCE & CONSTRUCTION | | | | | |
| SUBTOTAL | | | | - | N/A |
| CAPITAL EXPENDITURES: | | | | | |
| FACILITY MAINTENANCE | | | | | |
| SUBTOTAL | | | | - | N/A |
| NET FUND BALANCE | 947 | 560 | 710 | 150 | 27% |

CEMETERY PERPETUAL CARE

| | ACTUAL FY2022 | BUDGET FY2023 | BUDGET FY2024 | NET DIFFERENCE | PERCENT CHANGE |
|---|------------------|------------------|------------------|-------------------|-------------------|
| REVENUES: | | | | | |
| CEMETERY LOT SALES & FEES | 39,325 | 35,000 | 35,000 | - | 0% |
| INTEREST INCOME | 3,446 | 2,500 | 4,500 | 2,000 | 80% |
| CEMETERY COLLECTION FEES | 9,125 | 5,500 | 5,500 | - | 0% |
| GENERAL FUND TRANSFER | 40,000 | 60,000 | 60,000 | - | 0% |
| MAUSOLEUM CRYPTS | 25,983 | 15,000 | 20,000 | 5,000 | 33% |
| MISCELLANEOUS REVENUE | 575 | - | 700 | 700 | N/A |
| FUND BALANCE CARRYOVER | | | | - | N/A |
| TOTAL FUNDS AVAILABLE | 118,454 | 118,000 | 125,700 | 7,700 | 7% |
| OPERATING EXPENSES: | | | | | |
| TRUST FUND TRANSFERS | | | | | |
| PERSONNEL SERVICES | 58,904 | 64,543 | 67,168 | 2,625 | 4% |
| BUILDING MAINTENANCE | - | - | - | - | N/A |
| LANDSCAPE MATERIALS | 138 | 500 | 600 | 100 | 20% |
| EQUIPMENT REPAIR & MAINT. | 12,584 | 5,000 | 5,000 | - | 0% |
| FACILITY MAINTENANCE | 299 | 2,500 | 2,500 | - | 0% |
| GROUNDS MAINTENANCE | 57,633 | 65,000 | 69,300 | 4,300 | 7% |
| GASOLINE | 3,149 | 7,500 | 5,000 | (2,500) | -33% |
| MATERIALS & SUPPLIES | 7,722 | 15,000 | 7,500 | (7,500) | -50% |
| UTILITIES | 3,397 | 4,076 | 4,150 | 74 | 2% |
| EQUIPMENT | - | - | - | - | N/A |
| EXPANSION & DEVELOPMENT | - | - | - | - | N/A |
| MISCELLANEOUS | 29 | 1,000 | 16,000 | 15,000 | 1500% |
| SUBTOTAL | 143,855 | 165,119 | 177,218 | 12,099 | 7% |
| CAPITAL EXPENDITURES | | | | | |
| STREET PAVING & CONSTRUCTION | | 40,000 | 40,000 | - | 0% |
| PROPERTY IMPROVEMENTS (Stormwater Drainage) | | - | - | - | N/A |
| COLUMBARIUM (64 New urn niches) | | - | - | - | N/A |
| EQUIPMENT | 9,715 | 1,500 | 35,000 | 33,500 | 2233% |
| SUBTOTAL | 9,715 | 41,500 | 75,000 | 33,500 | 81% |
| NET FUND BALANCE | (35,116) | (88,619) | (126,518) | (37,899) | 43% |

ALCOHOL BEVERAGE CONTROL PROGRAM

| | ACTUAL FY2022 | BUDGET FY2023 | BUDGET FY2024 | NET DIFFERENCE | PERCENT CHANGE |
|--|------------------|------------------|------------------|-------------------|-------------------|
| REVENUES: | | | | | |
| ALCOHOL SALES FEES | 621,640 | 549,000 | 562,000 | 13,000 | 2% |
| APPLICATION AND RENEWAL FEES | - | - | - | - | N/A |
| PENALTIES AND FINES | - | - | - | - | N/A |
| INTEREST INCOME | 809 | 500 | 2,500 | 2,000 | 400% |
| FUND BALANCE CARRYOVER* | | | | - | N/A |
| TOTAL FUNDS AVAILABLE | 622,449 | 549,500 | 564,500 | 15,000 | 3% |
| PERSONNEL EXPENSES | | | | | |
| SALARIES - ABC Enforcement Officer | 52,872 | 53,274 | 87,984 | 34,710 | 65% |
| SALARIES - Police Officers (%) | 227,441 | 293,761 | 297,107 | 3,346 | 1% |
| SALARIES - City Administration (%) | 6,344 | 6,534 | 6,550 | 16 | 0% |
| SALARIES - Non-Haz | - | - | - | - | N/A |
| LIFE INSURANCE | 92 | 100 | 100 | - | 0% |
| MEDICAL INSURANCE (ABC Officer) | 252 | - | - | - | N/A |
| SOCIAL SECURITY (ABC Officer) | 4,343 | 4,075 | 6,731 | 2,655 | 65% |
| STATE INCENTIVE | 4,000 | 4,000 | 4,000 | - | 0% |
| WORKMEN'S COMPENSATION | - | 185 | - | (185) | -100% |
| KENTUCKY RETIREMENT (ABC officer, % officer) | 100,824 | - | - | - | N/A |
| SUBTOTAL | 396,168 | 361,930 | 402,472 | 40,542 | 11% |
| OPERATING EXPENSES: | | | | | |
| IT MISC OFFICE EQUIP & MAINTENANCE | - | 2,500 | 2,500 | - | 0% |
| OFFICE SUPPLIES | 304 | 500 | 500 | - | 0% |
| GASOLINE | 383 | 120 | 350 | 230 | 192% |
| VEHICLE REPAIR/ MAINTENANCE | 45 | 250 | 300 | 50 | 20% |
| GENERAL INSURANCE | - | 500 | 500 | - | 0% |
| UNIFORMS | - | 450 | 1,250 | 800 | 178% |
| TRAINING, TRAVEL & MEETINGS | - | 800 | 3,000 | 2,200 | 275% |
| DUES & SUBSCRIPTIONS | - | 100 | 300 | 200 | 200% |
| MISC. EQUIPMENT | - | 1,000 | 1,000 | - | 0% |
| PROFESSIONAL SERVICES | - | 2,500 | 2,500 | - | 0% |
| POSTAGE | - | 50 | 100 | 50 | 100% |
| FACILITY UTILITIES/RENT | 480 | 6,375 | 6,372 | (3) | 0% |
| MISCELLANEOUS | 25 | 1,500 | 1,500 | - | 0% |
| LEGAL | - | 2,500 | 2,500 | - | 0% |
| ENFORCEMENT ADMINISTRATION | - | - | - | - | N/A |
| SUBTOTAL | 1,237 | 19,145 | 22,672 | 3,527 | 18% |
| CAPITAL EXPENDITURES: | | | | | |
| NEW VEHICLES | - | - | 58,650 | 58,650 | N/A |
| OFFICE EQUIPMENT | - | 12,000 | 12,000 | - | 0% |
| CAPITAL EQUIPMENT | - | - | - | - | N/A |
| SUBTOTAL | - | 12,000 | 70,650 | 58,650 | 489% |
| NET FUND BALANCE* | 225,044 | 156,425 | 68,706 | (87,719) | -56% |

*Designated funds for capital reserves, page 17.

NOTE: The ABC budget reaffirms Ordinance #2020-1799 related to Alcoholic Beverages within the City of Murray and regulatory license fee. "There Is hereby Imposed a regulatory license fee on the gross receipts of sale of alcoholic beverages of each license Issued by the City ABC Administrator. As of the time of adoption of this ordinance, the regulatory license fee shall be five percent (5%) of gross sales of all alcoholic beverages sold by the drink. Beginning July 1, 2021, the regulatory license fee shall be four percent (4%). In the case of retail sales of package distilled sprlts and wine, the regulatory license fee shall be four percent (4%) of gross sales. The regulatory license fee shall be four percent (4%) on gross sales of package malt beverages.

COURT AWARDS

| | ACTUAL FY2022 | BUDGET FY2023 | BUDGET FY2024 | NET DIFFERENCE | PERCENT CHANGE |
|--------------------------------------|------------------|------------------|------------------|-------------------|-------------------|
| REVENUES: | | | | | |
| COURT AWARDS | 416 | 15,000 | 15,000 | - | 0% |
| INTEREST INCOME | 2 | 10 | 20 | 10 | 100% |
| OTHER RECEIPTS | - | - | - | - | N/A |
| FUND BALANCE CARRYOVER | - | | | - | N/A |
| TOTAL FUNDS AVAILABLE | 418 | 15,010 | 15,020 | 10 | 0% |
| OPERATING EXPENSES | | | | | |
| COURT FLOW-THROUGH COSTS | 1,305 | 1,500 | 1,500 | - | 0% |
| TRAINING | - | - | - | - | N/A |
| MISCELLANEOUS EXPENSE | 308 | 300 | 300 | - | 0% |
| NARCOTICS/CI EXPENSE | 196 | 2,500 | 2,500 | - | 0% |
| K-9 PROGRAM | 1,534 | 1,200 | 1,500 | 300 | 25% |
| MATERIALS & SUPPLIES | 329 | 350 | 300 | (50) | -14% |
| EQUIPMENT | | | | - | N/A |
| SUBTOTAL | 3,672 | 5,850 | 6,100 | 250 | 4% |
| CAPITAL EXPENDITURES | | | | | |
| K-9 NARCOTIC DOG | - | - | - | - | N/A |
| VEHICLE AND FLEET MANAGEMENT | - | - | - | - | N/A |
| CAPITAL EQUIPMENT (Crime Scene Tent) | 5,103 | 5,000 | - | (5,000) | -100% |
| SUBTOTAL | 5,103 | 5,000 | - | (5,000) | -100% |
| NET FUND BALANCE | (8,357) | 4,160 | 8,920 | 4,760 | 114% |

NATURAL GAS DEPARTMENT

| | ACTUAL FY2022 | BUDGET FY2023 | BUDGET FY2024 | NET DIFFERENCE | PERCENT CHANGE |
|---|------------------|------------------|------------------|------------------|-------------------|
| GAS SALES (PER 1,000 CF) | | | | | |
| RESIDENTIAL SALES | 373,470 | 390,000 | 390,000 | - | 0% |
| COMMERCIAL SALES | 323,367 | 340,000 | 345,500 | 5,500 | 2% |
| INDUSTRIAL SALES | 655,016 | 625,000 | 655,000 | 30,000 | 5% |
| TOTAL | 1,351,853 | 1,355,000 | 1,390,500 | 35,500 | 3% |
| OPERATING REVENUE | | | | | |
| GROSS SALES | 9,515,276 | 10,860,000 | 9,511,752 | (1,348,248) | -12% |
| (LESS COST OF GAS) | (5,947,223) | (7,317,000) | (6,187,725) | 1,129,275 | -15% |
| TAP ON FEES | 114,174 | 75,000 | 90,000 | 15,000 | 20% |
| CUSTOMER PENALTIES | 28,395 | 20,000 | 20,000 | - | - |
| GROSS OPERATING PROFIT | 3,710,622 | 3,638,000 | 3,434,027 | (203,973) | -6% |
| OPERATING EXPENSE | | | | | |
| SYSTEM MAINTENANCE | 50,377 | 170,000 | 60,000 | (110,000) | -65% |
| SALARIES | 1,094,187 | 1,281,643 | 1,334,575 | 52,931 | 4% |
| SOCIAL SECURITY EXPENSE | 79,730 | 98,046 | 102,095 | 4,049 | 4% |
| EMPLOYEE RETIREMENT | 490,444 | 343,352 | 311,490 | (31,863) | -9% |
| MEDICAL INSURANCE | 294,679 | 325,380 | 324,180 | (1,200) | 0% |
| WORKERS COMP INSURANCE | 9,121 | 11,000 | 11,000 | - | 0% |
| GENERAL INSURANCE | 67,394 | 66,170 | 69,170 | 3,000 | 5% |
| PROF SERVICES AND DUES | 38,114 | 102,500 | 77,500 | (25,000) | -24% |
| GENERAL OFFICE & MISC EXPENSE | 127,834 | 143,900 | 145,400 | 1,500 | 1% |
| ENGINEERING AND CONSULTING | 15,170 | 20,000 | 20,000 | - | 0% |
| DUES & SUBSCRIPTIONS | 32,040 | 15,000 | 18,000 | 3,000 | 20% |
| UNIFORMS | 9,036 | 11,000 | 11,000 | - | 0% |
| TRAINING/TRAVEL/MEALS | 32,277 | 51,500 | 51,500 | - | 0% |
| DRUG SCREENING | 2,102 | 3,800 | 3,800 | - | 0% |
| BAD DEBTS | 221 | 5,250 | 5,250 | - | 0% |
| GASOLINE | 53,308 | 46,500 | 53,000 | 6,500 | 14% |
| VEHICLE LEASE EXPENSE | 49,322 | 95,000 | 68,000 | (27,000) | -28% |
| EQUIPMENT & VEHICLE REPAIR | 118,991 | 115,000 | 117,000 | 2,000 | 2% |
| FACILITY MAINTENANCE | 15,341 | 22,000 | 22,000 | - | 0% |
| UTILITIES | 67,481 | 100,500 | 70,000 | (30,500) | -30% |
| DEPRECIATION | 449,396 | 450,000 | 450,000 | - | 0% |
| AMORTIZATION | 28,301 | - | - | - | N/A |
| INTEREST EXP - CUST DEPOSITS | 11,912 | 12,000 | 12,000 | - | 0% |
| TOTAL OPERATING EXPENSE | 3,136,778 | 3,489,541 | 3,336,960 | (152,582) | -4% |
| SOFTWARE LICENSING | 46,839 | 55,000 | 70,000 | 15,000 | 27% |
| PROF SERVICES AND DUES | 1,188 | 15,000 | 25,000 | 10,000 | 67% |
| TELEPHONE | - | - | 30,500 | 30,500 | N/A |
| IT DEPARTMENT EXPENSES | 13,006 | 90,000 | 90,000 | - | 0% |
| IT TRAINING/TRAVEL/MEALS | 423 | 2,500 | 2,500 | - | 0% |
| DUES & SUBSCRIPTIONS | 25,417 | 30,000 | 48,200 | 18,200 | 61% |
| TOTAL IT EXPENSE | 86,873 | 192,500 | 266,200 | 73,700 | 38% |
| TOTAL EXPENSE | 3,223,651 | 3,682,041 | 3,603,160 | (78,882) | -2% |
| OPERATING PROFIT (LOSS) | 486,971 | (44,041) | (169,133) | (125,091) | 284% |
| OTHER INCOME (EXPENSE) | | | | | |
| INTEREST INCOME | 22,963 | 25,000 | 125,000 | 100,000 | 400% |
| MISCELLANEOUS INCOME | 83,818 | 67,000 | 67,000 | - | 0% |
| TRANSFERS TO OTHER FUNDS | (105,000) | (115,000) | (200,000) | (85,000) | 74% |
| TOTAL OTHER INCOME | 1,781 | (23,000) | (8,000) | 15,000 | -65% |
| NET PROFIT (LOSS) | 488,752 | (67,041) | (177,133) | (110,091) | 164% |
| GRANT / OTHER INCOME | 2,500 | - | - | - | N/A |
| NET PROFIT (LOSS) INCLUDING GRANT INCOME | 491,252 | (67,041) | (177,133) | (110,091) | 164% |

**Public Works Capital Expenditures Budget
 FY2024
 Murray Natural Gas System (MNGS)**

| Description | Requested By | Gas Burden |
|---|-------------------|----------------------------|
| FY24 Rollforward of FY23 Capital Expenditures | | |
| Year 1 of Radio Read/AMI 5 - 7 year Smart Metering Technology Project | Public Works | 250,000 |
| Timekeeping System 50% Gas, Water | Information Tech. | 125,000 |
| Relocate HP Main (2 locations 121 N - Graves, Peach Orchard) Engineering and Construction | Public Works | FY22 Roll 375,000 |
| FY23 MNGS Capital Expenditures Request Rollforward to FY24 | | \$ 750,000 |
| FY24 New Capital Expenditures | | |
| System Maintenance/Improvements/In House Projects | Public Works | \$ 200,000 |
| Scada Upgrades | Public Works | 50,000 |
| Leak Detection Equipment | Public Works | 20,000 |
| Utility Locator | Public Works | 6,000 |
| Trencher Trailer | Public Works | 30,000 |
| Kubota U-55 Excavator | Public Works | 86,000 |
| City Hall Emergency Generator 50/50 Gas&Water (1 year lead time) | Admin | 300,000 |
| IT Hardware Upgrades, Camera Upgrades, Infrastructure 50% Gas, Water | Information Tech. | 35,000 |
| FY24 New MNGS Capital Expenditures Request | | \$ 727,000 |
| FY24 Total MNGS Captital Expenditures Request | | <u>\$ 1,477,000</u> |

WATER & WASTEWATER DEPARTMENT

| | ACTUAL FY2022 | BUDGET FY2023 | BUDGET FY2024 | NET DIFFERENCE | PERCENT CHANGE |
|--------------------------------------|-------------------|-------------------|-------------------|------------------|-------------------|
| OPERATING REVENUE | | | | | |
| WATER SALES | 4,140,035 | 4,052,495 | 4,152,895 | 100,400 | 2% |
| WASTEWATER SALES | 6,462,376 | 6,576,610 | 6,575,700 | (910) | 0% |
| CUSTOMER PENALTIES | 70,849 | 56,800 | 56,800 | - | 0% |
| WATER TAP ON FEES | 65,520 | 75,000 | 75,000 | - | 0% |
| WASTEWATER TAP ON FEES | 114,032 | 75,000 | 75,000 | - | 0% |
| SEWER SURCHARGE | 36,749 | 40,000 | 40,000 | - | 0% |
| TOTAL OPERATING REVENUE | 10,889,561 | 10,875,905 | 10,975,395 | (13,656) | 0% |
| OPERATING EXPENSE | | | | | |
| SALARIES & BENEFITS | | | | | |
| WATER PLANT | 602,378 | 425,119 | 435,389 | 10,271 | 2% |
| WASTEWATER PLANT | 739,578 | 729,931 | 937,972 | 208,041 | 29% |
| WATER & WASTEWATER FIELD | 1,058,902 | 1,070,020 | 1,229,704 | 159,685 | 15% |
| ENGINEERING | 111,270 | 115,368 | 148,286 | 32,918 | 29% |
| GENERAL OFFICE | 337,258 | 403,538 | 372,288 | (31,250) | -8% |
| ADMINISTRATIVE | 200,544 | 311,029 | 225,724 | (85,305) | -27% |
| TOTAL SALARIES & BENEFITS | 3,049,930 | 3,055,004 | 3,349,363 | 294,359 | 10% |
| OPERATIONAL COSTS | | | | | |
| WATER PLANT | 532,589 | 466,200 | 535,900 | 69,700 | 15% |
| WASTEWATER PLANT | 1,147,459 | 998,200 | 1,117,500 | 119,300 | 12% |
| WATER & WASTEWATER FIELD | 310,115 | 809,000 | 604,750 | (204,250) | -25% |
| ENGINEERING | 15,261 | 1,200 | 13,290 | 12,090 | 1008% |
| GENERAL OFFICE | 141,604 | 208,675 | 204,300 | (4,375) | -2% |
| ADMINISTRATIVE | 52,419 | 84,925 | 81,550 | (3,375) | -4% |
| INFORMATION TECHNOLOGY | 108,804 | 187,350 | 262,950 | 75,600 | 40% |
| TOTAL OPERATIONAL COSTS | 2,308,251 | 2,755,550 | 2,820,240 | 64,690 | 2% |
| TOTAL OPERATING EXPENSE | 5,358,181 | 5,810,554 | 6,169,603 | 359,049 | 6% |
| OTHER EXPENSE | | | | | |
| INSURANCE COST | 161,451 | 171,600 | 171,600 | - | 0% |
| DEPRECIATION | 2,352,140 | 1,750,000 | 1,750,000 | - | 0% |
| AMORTIZATION COSTS | 25,623 | - | - | - | N/A |
| TRANSFERS TO OTHER FUNDS | 105,000 | 115,000 | 200,000 | 85,000 | 74% |
| INTEREST EXPENSE | 695,418 | 761,000 | 761,000 | - | 0% |
| TOTAL OTHER EXPENSE | 3,339,632 | 2,797,600 | 2,882,600 | 85,000 | 3% |
| OTHER INCOME | - | - | - | - | - |
| INTEREST INCOME | 81,968 | 60,000 | 270,000 | 210,000 | 350% |
| MISCELLANEOUS INCOME | 96,329 | 100,000 | 100,000 | - | 0% |
| TOTAL OTHER INCOME | 178,297 | 160,000 | 370,000 | 210,000 | 131% |
| PROFIT(LOSS) | 2,370,045 | 2,427,751 | 2,293,192 | (134,559) | -6% |
| GRANT/OTHER INCOME** | | | | | |
| GRANT INCOME | 2,500 | - | 1,498,810 | 1,498,810 | N/A |
| North Water Treatment Plant CWP | - | - | 2,000,000 | 2,000,000 | N/A |
| Transfer of ARPA Funds for HWY 80 | - | - | - | - | - |
| GRANT/OTHER INCOME | 2,500 | - | 3,498,810 | 3,498,810 | N/A |
| NET PROFIT(LOSS) | 2,372,545 | 2,427,751 | 5,792,002 | 3,364,251 | 139% |
| INCLUDING GRANT INCOME | 2,372,545 | 2,427,751 | 5,792,002 | 3,364,251 | 139% |

WATER & WASTEWATER DEPARTMENT, CONTINUED

MURRAY WATER & SEWER SYSTEM DETAIL OF OUTSTANDING DEBT

KIA 2008 LOAN A07-06**

| FISCAL YEAR | Interest Payment | Admin Fee | Principal Payment | Ending Principal Balance | FY PMT |
|--------------------|-------------------------|------------------|--------------------------|---------------------------------|---------------|
| 2020 | 6,291 | 1,258 | 61,592 | 582,870 | 69,141 |
| 2021 | 5,674 | 1,135 | 62,210 | 520,661 | 69,018 |
| 2022 | 5,050 | 1,010 | 62,833 | 457,827 | 68,893 |
| 2023 | 4,420 | 884 | 63,463 | 394,364 | 68,767 |
| 2024 | 3,784 | 757 | 64,099 | 330,265 | 68,640 |
| 2025 | 3,141 | 628 | 64,742 | 265,523 | 68,511 |
| 2026 | 2,492 | 498 | 65,391 | 200,132 | 68,381 |
| 2027 | 1,837 | 367 | 66,046 | 134,086 | 68,250 |
| 2028 | 1,175 | 235 | 66,709 | 67,377 | 68,118 |
| 2029 | 506 | 101 | 67,377 | 0 | 67,984 |

KIA 2012 LOAN A12-12**

| FISCAL YEAR | Interest Payment | Admin Fee | Principal Payment | Ending Principal Balance | FY PMT |
|--------------------|-------------------------|------------------|--------------------------|---------------------------------|---------------|
| 2020 | 596,321 | 119,264 | 2,738,558 | 57,576,442 | 3,454,143 |
| 2021 | 568,866 | 113,773 | 2,766,012 | 54,810,430 | 3,448,651 |
| 2022 | 541,137 | 108,227 | 2,793,741 | 52,016,689 | 3,443,105 |
| 2023 | 513,230 | 102,626 | 2,821,749 | 49,194,940 | 3,437,605 |
| 2024 | 484,842 | 96,968 | 2,850,037 | 46,344,903 | 3,431,847 |
| 2025 | 456,270 | 91,254 | 2,878,608 | 43,466,295 | 3,426,133 |
| 2026 | 427,412 | 85,482 | 2,907,467 | 40,558,828 | 3,420,361 |
| 2027 | 398,265 | 79,653 | 2,936,614 | 37,622,214 | 3,414,532 |
| 2028 | 368,826 | 73,765 | 2,966,053 | 34,656,161 | 3,408,644 |
| 2029 | 339,091 | 67,818 | 2,995,788 | 31,660,373 | 3,402,697 |
| Thereafter | 1,688,318 | 337,685 | 31,660,373 | | |

KIA 2019 LOAN A19-031**

| FISCAL YEAR | Interest Payment | Admin Fee | Principal Payment | Ending Principal Balance | FY PMT |
|--------------------|-------------------------|------------------|--------------------------|---------------------------------|---------------|
| 2020 | 7,164 | 2,900 | | 1,450,000 | 10,064 |
| 2021 | 7,164 | 2,796 | 69,112 | 1,380,888 | 79,072 |
| 2022 | 6,818 | 2,727 | 69,458 | 1,311,430 | 79,003 |
| 2023 | 6,470 | 2,588 | 69,806 | 1,241,624 | 78,864 |
| 2024 | 6,121 | 2,448 | 70,155 | 1,171,468 | 78,724 |
| 2025 | 5,769 | 2,308 | 70,507 | 1,100,962 | 78,584 |
| 2026 | 5,416 | 2,167 | 70,860 | 1,030,102 | 78,442 |
| 2027 | 5,062 | 2,025 | 71,214 | 958,888 | 78,301 |
| 2028 | 4,705 | 1,882 | 71,571 | 887,317 | 78,158 |
| 2029 | 4,347 | 1,739 | 71,929 | 815,388 | 78,015 |
| Thereafter | 16,483 | 9,528 | 815,388 | | |

KIA 2019 LOAN B19-003**

| FISCAL YEAR | Interest Payment | Admin Fee | Principal Payment | Ending Principal Balance | FY PMT |
|--------------------|-------------------------|------------------|--------------------------|---------------------------------|---------------|
| 2021 | 7,411 | 3,000 | 71,495 | 1,428,505 | 81,906 |
| 2022 | 7,053 | 3,000 | 71,854 | 1,356,651 | 81,907 |
| 2023 | 6,693 | 3,000 | 72,213 | 1,284,438 | 81,906 |
| 2024 | 6,332 | 3,000 | 72,575 | 1,211,863 | 81,906 |
| 2025 | 5,968 | 3,000 | 72,938 | 1,138,926 | 81,906 |
| 2026 | 5,603 | 3,000 | 73,303 | 1,065,623 | 81,906 |
| 2027 | 5,236 | 3,000 | 73,670 | 991,953 | 81,906 |
| 2028 | 4,867 | 3,000 | 74,039 | 917,914 | 81,906 |
| 2029 | 4,497 | 3,000 | 74,409 | 843,504 | 81,906 |
| 2030 | 4,124 | 3,000 | 74,782 | 768,722 | 81,906 |
| Thereafter | 20,338 | 30,000 | 768,722 | | |

| SUMMARY OF PRINCIPAL AND INTEREST PAYMENTS BY FY | | | |
|---|--------------------------|-----------------------------------|---------------------|
| ALL OBLIGATIONS | | | |
| | Principal Payment | Interest/Admin Fee Payment | Total FY Pmt |
| FY20 | 2,871,645 | 743,609 | 3,615,254 |
| FY21 | 2,969,188 | 709,460 | 3,678,648 |
| FY22 | 2,998,245 | 674,662 | 3,672,907 |
| FY23 | 3,027,593 | 639,550 | 3,667,142 |
| FY24 | 3,057,230 | 603,888 | 3,661,117 |
| FY25 | 3,087,160 | 567,974 | 3,655,134 |
| FY26 | 3,117,387 | 531,705 | 3,649,091 |
| FY27 | 3,147,913 | 495,076 | 3,642,989 |
| FY28 | 3,178,742 | 458,084 | 3,636,826 |
| FY29 | 3,209,876 | 420,726 | 3,630,602 |

¹ KIA Revolving Fund A Loan -SW Sewer Annexation Project
 \$1,227,741 20 Years@ 1% Interest Rate and .25% Service Fee
 Principal Balance at June 30, 2023 \$394,364
 Maturity 2029

² KIA Revolving Fund A Loan A12-012
 \$61,515,000 20 Years @ 1% Interest Rate and .20% Service Fee
 Construction Start August 2015 Stop March 2021.
 Maturity 2040
 First interest payment 6 months after first draw
 First principal payment 6 months after completion

³ KIA Fund A Loan A19-031 - Combined Sewer Project
 \$1,450,000 20 Years@ .5% Interest Rate and .20% Service Fee
 Maturity 2040.

⁴ KIA Fund B Loan B19-003 - Clearwell
 \$1,500,000 20 Years@ .5% Interest Rate and .20% Service Fee
 Principal Balance at June 30, 2023) \$1,284,438
 Maturity 2039

Public Works Capital Expenditures Budget

FY2024

Murray Water and Sewer System (MWSS)

| Description | Requested By | Original Budget |
|--|-----------------------------|----------------------|
| FY24 Rollforward of FY23 Capital Expenditures | | |
| Electrical Upgrade Construction Admin./Inspection (Amendment #2) | Public Works FY23 Roll | 83,150 |
| Electrical Upgrade Project Construction | Public Works FY23 Roll | 877,150 |
| Concrete for Oxidation Ditch Drives (2 on OD #2 and 2 on OD #1) | Public Works FY23 Roll | 46,000 |
| Hwy 80 Sewer Extension and Lift Station Upgrade, Construction (2 years) | Public Works FY23 Roll | 4,400,000 |
| Hwy 80 Sewer Extension and Lift Station Upgrade, Construction (2 years) ARPA FUNDS | Public Works FY23 Roll | 2,000,000 |
| Hwy 80 Sewer Extension and Lift Station Upgrade, Engineering Design | Public Works FY23 Roll | 246,000 |
| Year 1 of AMI/Radio Read 5 - 7 year Smart Metering Technology Project | Public Works FY23 Roll | 250,000 |
| Rehab Generator Room to Maintenance Office/shop | Public Works FY23 Roll | 10,000 |
| Electronic O&M Manuals | Public Works FY23 Roll | 82,171 |
| Timekeeping System 50% Gas, Water | Information Tech. FY23 Roll | 125,000 |
| FY23 MWSS Capital Expenditures Request Rollforward to FY24 | | \$ 8,119,471 |
| FY24 New Capital Expenditures | | |
| Kubota Excavator | Public Works | 86,000 |
| Utility Trailer | Public Works | 30,000 |
| System Maintenance/Improvements/In House Projects | Public Works | \$ 250,000 |
| Manhole Rehab/Replacement | Public Works | 125,000 |
| Design for Enclosing WWTP Pretreatment Structure | Public Works | 45,000 |
| Remodel Water Treatment Plant Office and Lab Area/Lab Equipment | Public Works | 160,000 |
| Robertson Road Standpipe Maintenance Plan 1st Year (of 3) | Public Works | 102,000 |
| Waterline Extension from Opportunity to Robert Young Blvd (Industrial Park) | Public Works | 1,400,000 |
| Rehab Clarifiers #1 and #2 - Year 1 of 2 | Public Works | 200,000 |
| North Water Treatment Plant Design CWP Grant Funds | Public Works | 1,498,810 |
| North Water Treatment Plant Design, Acquisition, Engineering | Public Works | 745,190 |
| City Hall Emergency Generator 50/50 Gas&Water (1 year lead time) | Admin | 300,000 |
| IT Hardware Upgrades, Camera Upgrades, Infrastructure 50% Gas, Water | Information Tech. | 35,000 |
| FY24 New MWSS Capital Expenditures Request | | \$ 4,977,000 |
| FY24 Total MWSS Capital Expenditures Request | | \$ 13,096,471 |

SANITATION & TRANSFER STATION

| | ACTUAL FY2022 | BUDGET FY2023 | BUDGET FY2024 | NET DIFFERENCE | PERCENT CHANGE |
|-----------------------------------|--------------------|--------------------|--------------------|------------------|-------------------|
| OPERATING REVENUE | | | | | |
| REFUSE COLLECTION | 2,095,266 | 2,017,705 | 2,119,000 | 101,295 | 5% |
| HOIST TRUCK | 423,158 | 398,786 | 420,100 | 21,314 | 5% |
| TRANSFER STATION | 1,088,615 | 877,294 | 1,120,900 | 243,606 | 28% |
| SPECIAL PICKUPS | 12,965 | 12,367 | 12,500 | 133 | 1% |
| RECYCLING COLLECTION | 115,260 | 95,000 | 95,000 | - | 0% |
| CUSTOMER PENALTIES | 13,500 | 13,803 | 13,500 | (303) | -2% |
| TOTAL OPERATING REVENUE | 3,748,764 | 3,414,955 | 3,781,000 | 366,045 | 11% |
| LESS CONTRACTING SERVICES | | | | | |
| REPUBLIC COLLECTIONS EXPENSE | (1,277,032) | (958,754) | (1,307,500) | (348,746) | 36% |
| TRANSFER HAULING FEE | (1,178,152) | (1,094,376) | (1,208,275) | (113,899) | 10% |
| TOTAL CONTRACTING SERVICES | (2,455,184) | (2,053,130) | (2,515,775) | (462,645) | 23% |
| COLLECTION OPERATIONS | | | | | |
| SALARIES | 322,493 | 336,487 | 359,320 | 22,833 | 7% |
| LIFE INSURANCE | 92 | 92 | 105 | 13 | 14% |
| MEDICAL INSURANCE | 18,555 | 19,175 | 19,500 | 325 | 2% |
| SOCIAL SECURITY | 23,588 | 25,741 | 27,488 | 1,747 | 7% |
| WORKER'S COMPENSATION | 1,422 | 1,400 | 1,425 | 25 | 2% |
| RETIREMENT | 85,742 | 90,145 | 87,458 | (2,686) | -3% |
| TRAINING/TRAVEL/MEALS | 243 | 250 | 250 | - | 0% |
| SOFTWARE LICENSING | 6,663 | - | - | - | N/A |
| IT DEPARTMENT EXPENSES | 54,357 | 161,050 | 147,850 | (13,200) | -8% |
| PROFESSIONAL SERVICES | 712 | 2,000 | 2,000 | - | 0% |
| TELEPHONE | 2,114 | 9,450 | - | (9,450) | -100% |
| UTILITIES/BLD OPERATING EXPENSE | 24,284 | 35,500 | 35,500 | - | 0% |
| OFFICE EXPENSE | 2,787 | 6,000 | 6,000 | - | 0% |
| GENERAL INSURANCE | 34,640 | 35,000 | 35,000 | - | 0% |
| DUES AND SUBSCRIPTIONS | 1,048 | 700 | 700 | - | 0% |
| GASOLINE | 7,112 | 5,500 | 7,000 | 1,500 | 27% |
| VEHICLE REPAIR & MAINTENANCE | - | 3,500 | 3,500 | - | 0% |
| VEHICLE LEASE EXPENSE | 2,352 | 10,125 | 10,125 | - | 0% |
| MATERIALS & SUPPLIES | 110 | 3,800 | 3,800 | - | 0% |
| UNIFORMS | 179 | 450 | 450 | - | 0% |
| EQUIPMENT REPAIR | 10,562 | 50,000 | 50,000 | - | 0% |
| BAD DEBTS | - | - | - | - | N/A |
| OTHER | 18,828 | 14,270 | 18,270 | 4,000 | 28% |
| TOTAL COLLECTION | 617,883 | 810,635 | 815,741 | 5,107 | 1% |

SANITATION & TRANSFER STATION, CONTINUED

| | BUDGET FY2022 | BUDGET FY2023 | BUDGET FY2024 | NET DIFFERENCE | PERCENT CHANGE |
|--|------------------|------------------|------------------|------------------|-------------------|
| TRANSFER STATION OPERATIONS | | | | | |
| SALARIES | 100,282 | 103,484 | 112,934 | 9,450 | 9% |
| LIFE INSURANCE | 183 | 183 | 200 | 17 | 9% |
| MEDICAL INSURANCE | 16,126 | 16,800 | 20,550 | 3,750 | 22% |
| SOCIAL SECURITY | 7,497 | 7,917 | 8,639 | 723 | 9% |
| WORKER'S COMPENSATION | - | - | - | - | N/A |
| RETIREMENT | 26,099 | 27,723 | 27,488 | (235) | -1% |
| PROFESSIONAL SERVICES | - | - | - | - | N/A |
| TELEPHONE | 2,149 | 1,900 | - | (1,900) | -100% |
| UTILITIES | - | - | - | - | N/A |
| ELECTRICITY | 6,079 | 5,000 | 5,000 | - | 0% |
| OFFICE EXPENSE | 1,783 | 2,200 | 2,200 | - | 0% |
| GENERAL INSURANCE | 572 | 500 | 500 | - | 0% |
| TRAINING/TRAVEL/MEALS | 10 | 1,200 | 1,200 | - | 0% |
| DUES & SUBSCRIPTIONS | 448 | 400 | 400 | - | 0% |
| MISCELLANEOUS | 3,274 | 4,000 | 4,000 | - | 0% |
| GASOLINE | 1,820 | 1,400 | 1,400 | - | 0% |
| VEHICLE REPAIR & MAINTENANCE | 180 | 8,500 | 8,500 | - | 0% |
| BUILDING MAINTENANCE | 1,175 | 3,800 | 4,500 | 700 | 18% |
| MATERIALS & SUPPLIES | - | 3,500 | 3,500 | - | 0% |
| UNIFORMS | 681 | 950 | 950 | - | 0% |
| EQUIPMENT REPAIR | 8,652 | 2,700 | 2,700 | - | 0% |
| BAD DEBTS | - | 8,000 | 8,000 | - | - |
| | | | | | N/A |
| TOTAL TRANSFER STATION | 177,010 | 200,157 | 212,661 | 12,504 | 6% |
| TOTAL OPERATING EXPENSE | 794,893 | 1,010,792 | 1,028,403 | 17,611 | 0 |
| OTHER EXPENSE | | | | | |
| DEPRECIATION | 51,563 | 43,000 | 47,000 | 4,000 | 9% |
| AMORTIZATION | 7,367 | - | - | - | N/A |
| LANDFILL MAINTENANCE | 23,776 | 45,000 | 45,000 | - | 0% |
| TRANSFERS TO OTHER FUNDS | 105,000 | 115,000 | 200,000 | 85,000 | 74% |
| INTEREST EXPENSE | - | - | - | - | - |
| TOTAL OTHER EXPENSE | 187,706 | 203,000 | 292,000 | 89,000 | 44% |
| OTHER INCOME | | | | | |
| INTEREST INCOME | 8,725 | 10,000 | 40,000 | 30,000 | 300% |
| MISCELLANEOUS INCOME | 9,608 | 25,000 | 20,000 | (5,000) | -20% |
| TOTAL OTHER INCOME | 18,333 | 35,000 | 60,000 | 25,000 | 71% |
| NET PROFIT(LOSS) | 329,314 | 183,033 | 4,822 | (178,211) | -97% |
| GRANT INCOME | - | - | - | - | N/A |
| NET PROFIT(LOSS) INCLUDING GRANT INCOME | 329,314 | 183,033 | 4,822 | (178,211) | -97% |

**Public Works Capital Expenditures Budget
 FY2024
 Sanitation Collection & Transfer Station**

| Description | Requested By | Original Budget |
|---|--------------|-----------------|
| FY24 Rollforward of FY23 Capital Expenditures | | |
| Security Gates/Doors w/Electronic Lock Syst(San/CG Bld) | Public Works | 30,000 |
| FY23 Rollforward Sanitation Capital Expenditures | | 30,000 |
| FY24 New Capital Expenditures | | |
| Repair and Replace Scalehouse Roof | Public Works | \$ 25,000 |
| Replace Scalehouse Windows and Doors | Public Works | 4,000 |
| Replace HVAC at Scalehouse | Public Works | 6,000 |
| Pickup Truck | Public Works | 60,000 |
| FY24 New Sanitation Capital Expenditures Request | | 95,000 |
| FY24 Total Sanitation Capital Expenditures Request | | 125,000 |

CENTRAL GARAGE

| | ACTUAL FY2022 | BUDGET FY2023 | BUDGET FY2024 | NET DIFFERENCE | PERCENT CHANGE |
|----------------------------------|------------------|------------------|------------------|-------------------|-------------------|
| OPERATING REVENUE | | | | | |
| LABOR CHARGES | | | | | |
| FUEL/PARTS CHARGES (NET) | | | | | |
| INTERDEPARTMENT MAINTENANCE FEES | 325,794 | 305,000 | 308,000 | 3,000 | 1% |
| INTEREST/MISCELLANEOUS INCOME | 102 | - | - | - | 0% |
| TOTAL REVENUE | 325,896 | 305,000 | 308,000 | (20,896) | -6% |
| EXPENSE | | | | | |
| SALARIES | 151,962 | 158,411 | 172,614 | 14,203 | 9% |
| LIFE INSURANCE | 275 | 275 | 275 | - | 0% |
| MEDICAL INSURANCE | 35,561 | 38,000 | 40,500 | 2,500 | 7% |
| SOCIAL SECURITY | 10,806 | 12,118 | 13,205 | 1,087 | 9% |
| WORKMEN'S COMPENSATION | 2,713 | 2,375 | 2,375 | - | 0% |
| KENTUCKY RETIREMENT | 60,921 | 42,438 | 42,014 | (424) | -1% |
| TRAINING | 396 | 2,000 | 2,000 | - | 0% |
| WATER, SEWER & GAS | 4,678 | 5,000 | 5,000 | - | 0% |
| ELECTRICITY | 5,758 | 6,000 | 6,000 | - | 0% |
| TELEPHONE | 1,734 | 1,950 | - | (1,950) | -100% |
| MATERIALS & SUPPLIES | 8,315 | 8,000 | 10,000 | 2,000 | 25% |
| OFFICE SUPPLIES | 753 | 3,500 | 1,500 | (2,000) | -57% |
| UNIFORMS | 1,646 | 3,090 | 3,090 | - | 0% |
| VEHICLE LEASE EXPENSE | 2,607 | 6,418 | 6,418 | - | 0% |
| VEHICLE MAINTENANCE | 1,963 | 1,000 | 1,000 | - | 0% |
| FUEL COSTS | 1,204 | 900 | 900 | - | 0% |
| EQUIPMENT REPAIRS | 6,632 | 19,000 | 14,000 | (5,000) | -26% |
| AMORTIZATION | 811 | - | - | - | 0% |
| DEPRECIATION | 21,620 | 15,000 | 15,000 | - | 0% |
| OTHER | 9,401 | 4,920 | 4,920 | - | 0% |
| TOTAL OPERATING EXPENSE | 329,756 | 330,395 | 340,811 | 10,416 | 3% |
| Software Licensing | | | | | |
| Professional Services | - | - | - | - | 0% |
| Telephone | - | - | 1,950 | 1,950 | 0% |
| IT Department Office Expense | 2,015 | - | - | - | 0% |
| Training/Travel/Meals | 423 | - | - | - | 0% |
| Dues & Subscriptions | - | - | 13,000 | 13,000 | 0% |
| TOTAL IT EXPENSE | 2,438 | - | 14,950 | 14,950 | 0% |
| TOTAL EXPENSE | 332,194 | 330,395 | 355,761 | 25,366 | 8% |
| NET OPERATIONS | (6,298) | (25,395) | (47,761) | (22,366) | 88% |

Public Works Capital Expenditures Budget

FY2024

Central Garage

| Description | Requested By | Amount |
|--|--------------|--------------------------|
| FY24 New Capital Expenditures Request | | |
| Electric Hotwater Pressure Washer | Public Works | \$ 6,000 |
| | | <hr/> 6,000 <hr/> |
| FY24 New Central Garage Capital Expenditures Request | | |
| FY 24 Total Central Garage Capital Expenditures Request | | 6,000 |

STORM WATER UTILITY

| | ACTUAL FY2022 | BUDGET FY2023 | BUDGET FY2024 | NET DIFFERENCE | PERCENT CHANGE |
|--------------------------------------|------------------|------------------|------------------|------------------|-------------------|
| OPERATING REVENUE | | | | | |
| DRAINAGE FEES | 570,301 | 567,525 | 573,500 | 5,975 | 1% |
| PENALTIES | 3,132 | 1,500 | 1,500 | - | 0% |
| TOTAL OPERATING REVENUE | 573,433 | 569,025 | 575,000 | 5,975 | 1% |
| OPERATING EXPENSE | | | | | |
| SALARIES & BENEFITS | 107,248 | 83,466 | 52,058 | (31,408) | -38% |
| COMPLIANCE MEASURES | - | - | - | | |
| GENERAL OFFICE | 2,889 | 7,955 | 5,405 | (2,550) | -32% |
| IT DEPARTMENT EXPENSES | 908 | 32,200 | 34,950 | 2,750 | 9% |
| VEHICLE LEASE EXPENSE | 534 | 2,000 | 2,000 | - | 0% |
| DRAINAGE SUPPLIES | 59,111 | 35,000 | 35,000 | - | 0% |
| ENGINEERING & CONSULTING | 33,853 | 40,000 | 40,000 | - | 0% |
| TOTAL OPERATING EXPENSE | 204,543 | 200,621 | 169,413 | (31,208) | -16% |
| OPERATING PROFIT/LOSS | 368,890 | 368,404 | 405,587 | 37,183 | 10% |
| OTHER EXPENSE | | | | | |
| AMORTIZATION | 436 | - | - | - | #DIV/0! |
| DEPRECIATION | 82,264 | 64,000 | 75,000 | 11,000 | 17% |
| TOTAL OTHER EXPENSE | 82,700 | 64,000 | 75,000 | 11,000 | 17% |
| OTHER INCOME | | | | | |
| INTEREST INCOME | 1,895 | 900 | 10,400 | 9,500 | 1056% |
| MISCELLANEOUS INCOME | 48 | 500 | 500 | - | 0% |
| TOTAL OTHER INCOME | 1,943 | 1,400 | 10,900 | 9,500 | 679% |
| PROFIT(LOSS) | 288,133 | 305,804 | 341,487 | 35,683 | 12% |
| GRANT/OTHER INCOME** | | | | | |
| FEMA DR-4595 Flood Reduction Project | 0 | 0 | 2,470,000 | 2,470,000 | N/A |
| NET PROFIT(LOSS) | | | | | |
| INCLUDING GRANT INCOME | 288,133 | 305,804 | 2,811,487 | 2,505,683 | 819% |

**Public Works Capital Expenditures Budget
 FY2024
 Stormwater Utility**

| Description | Requested By | Original Budget |
|--|-------------------|-----------------------|
| FY24 New Capital Expenditures** | | |
| FEMA DR-4595 Flood Reduction Project | Stormwater | \$ 2,470,000 |
| FEMA DR-4595 Flood Reduction Project 5.2% Match | Stormwater | \$ 128,833 |
| 814 Coldwater Rd. Infrastructure Rehabilitation | Stormwater | \$ 65,000 |
| Oak Dr. Box Culvert Replacement | Stormwater | \$ 95,000 |
| 7th and Olive St. Box Culvert Rehabilitation | Stormwater | \$ 65,000 |
| Pine to Industrial Rd. Culvert Enlargement | Stormwater | \$ 88,900 |
| Poplar @ Woodlawn Infrastructure Rehabilitation | Stormwater | \$ 40,000 |
| N. 16th St and 121N Safe-loading of Abandon Infrastructure | Stormwater | \$ 65,000 |
| Queensway Drainage Improvements | Stormwater | \$ 65,000 |
| Locust @ Broach Infrastructure Rehabilitation | Stormwater | \$ 37,500 |
| Irvan Street Drainage Improvements | Stormwater | \$ 32,500 |
| North 6th St @ Main Drainage Improvements | Stormwater | \$ 54,000 |
| Bee Creek Tree and Debris Removal | Stormwater | \$ 30,000 |
| FY24 Total Stormwater Capital Expenditures Request | | \$3,236,732.96 |

** Rehabilitation and Drainage projects may include, but are not limited to, the above projects. If a more crucial project becomes a priority, it may replace one or more listed projects.

CITY OF MURRAY
PAY CLASSIFICATION PLAN SUMMARY
NON-HAZARDOUS EMPLOYEES
FY2024

| GRADE | RATE OF PAY | | ANNUAL | |
|-------|-------------|---------|---------|---------|
| | MIN | MAX | MIN | MAX |
| PT1 | 10.0000 | 26.8010 | - | - |
| PT2 | 15.0000 | 38.2418 | - | - |
| 18 | 15.6000 | 21.3586 | 32,448 | 44,426 |
| 19 | 16.1599 | 22.1828 | 33,613 | 46,140 |
| 20 | 16.7729 | 23.2540 | 34,888 | 48,368 |
| 21 | 17.5530 | 24.7314 | 36,510 | 51,441 |
| 22 | 18.3889 | 26.0984 | 38,249 | 54,285 |
| 23 | 19.2805 | 26.8011 | 40,103 | 55,746 |
| 24 | 19.5033 | 28.1036 | 40,567 | 58,455 |
| 25 | 20.0606 | 29.4716 | 41,726 | 61,301 |
| 26 | 20.9597 | 30.9077 | 43,596 | 64,288 |
| 27 | 21.7323 | 32.4154 | 45,203 | 67,424 |
| 28 | 22.7159 | 33.9987 | 47,249 | 70,717 |
| 29 | 23.7326 | 35.6365 | 49,364 | 74,124 |
| 30 | 24.8157 | 37.3807 | 51,617 | 77,752 |
| 31 | 25.9532 | 39.2121 | 53,983 | 81,561 |
| 32 | 27.1470 | 41.1349 | 56,466 | 85,561 |
| 33 | 28.4007 | 43.1541 | 59,073 | 89,761 |
| 34 | 29.7176 | 45.2739 | 61,813 | 94,170 |
| 35 | 31.1000 | 47.5003 | 64,688 | 98,801 |
| 36 | 32.5515 | 49.8382 | 67,707 | 103,663 |
| 37 | 34.0754 | 52.2922 | 70,877 | 108,768 |
| 38 | 35.6755 | 54.8696 | 74,205 | 114,129 |
| 39 | 37.3567 | 57.5753 | 77,702 | 119,757 |
| 40 | 39.1206 | 60.4162 | 81,371 | 125,666 |
| 41 | 40.9733 | 63.3997 | 85,224 | 131,871 |
| 42 | 42.9183 | 66.5322 | 89,270 | 138,387 |
| 43 | 44.9609 | 69.8208 | 93,519 | 145,227 |
| 44 | 47.1053 | 73.2747 | 97,979 | 152,411 |
| 45 | 49.3573 | 76.9007 | 102,663 | 159,953 |
| 46 | 51.7219 | 80.7085 | 107,582 | 167,874 |

**CITY OF MURRAY
PAY CLASSIFICATION PLAN SUMMARY
HAZARDOUS EMPLOYEES
FY2024**

POLICE DEPARTMENT

| GRADE | RATE OF PAY | | ANNUAL | | |
|-------|-------------|---------|---------|--------|---------|
| | MIN | MAX | MIN | MAX | |
| 21 | 15.6000 | 24.7314 | 32,448 | 51,441 | |
| 22 | 19.3960 | 26.0984 | 40,344 | 54,285 | |
| 23 | 20.6945 | 26.8011 | 43,045 | 55,746 | |
| 27 | 22.4445 | 32.4154 | 46,685 | 67,424 | |
| 28 | 22.7159 | 33.9987 | 47,249 | 70,717 | |
| 31 | 23.6945 | 39.2121 | 49,285 | 81,561 | |
| 33 | E Admin | 25.6945 | 43.1541 | 53,445 | 89,761 |
| 36 | | 32.5515 | 49.8382 | 67,707 | 103,663 |

* Starting hourly pay for a Police Officer as of 7/1/23 is \$20.6945 per hour.

** Starting hourly pay for a Police Officer Recruit as of 7/1/23 is \$19.3960 per hour.

FIRE DEPARTMENT (GUARANTEED OT)

| GRADE | RATE OF PAY | | ANNUAL | | |
|-------|-------------|---------|---------|--------|---------|
| | MIN | MAX | MIN | MAX | |
| 22 | 11.1486 | 16.3116 | 37,103 | 54,285 | |
| 23 | 11.6782 | 16.7507 | 38,865 | 55,746 | |
| 25 | 12.4282 | 18.4197 | 41,361 | 61,301 | |
| 27 | 13.1782 | 20.2595 | 43,857 | 67,424 | |
| 31 | 13.9282 | 24.5076 | 46,353 | 81,561 | |
| 31 | E Admin | 25.9532 | 39.2121 | 53,983 | 81,561 |
| 36 | | 32.5515 | 49.8382 | 67,707 | 103,663 |

* Hourly wage shown here is a base hourly rate. Mandatory overtime requirements determine actual annual amount earned.

** Starting hourly pay for a Fire Fighter as of 7/1/23 is \$11.6782 per hour.

*** Starting hourly pay for a Fire Fighter Trainee as of 7/1/23 is \$11.1486 per hour.