

**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:

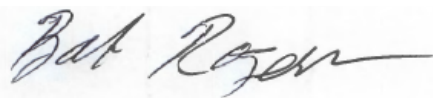
- 1) A 4% salary increase for all City employees.
- 2) Two additional paid holidays for full-time employees, for an annual total of 10 paid holidays.
- 3) \$1,553,656 is currently reserved in the General Fund for future capital expenditures, specifically \$1,000,000 for a fire department ladder truck, \$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 GRAND TOTAL	FY2023 GRAND TOTAL	NET CHANGE	PERCENT CHANGE
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		<hr/> 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		<hr/> 125,000 <hr/>

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.