2023-2024 BUDGET

Commonwealth of Kentucky

City of Oak Grove

Date:	June 6, 2023
To:	Members of the City Council Citizens of Oak Grove Members of the Press
From:	Mayor Jackie Oliver
Subject:	2023-2024 City of Oak Grove Budget – Budget Message

I am pleased to present you with the 2023-2024 Budget for the City of Oak Grove, KY.

The 2023-2024 proposed budget is balanced as required by law, with projected revenues equaling projected expenditures of $10,187,178. The 2023-2024 budget includes the 4% property tax revenue increase allowed by Kentucky, with no change in the tangible personal property tax rate for the businesses operating in Oak Grove. The 2023-2024 budget includes a 3% cost of living increase for all City employees.

The 2023-24 budget includes no new debt. The City will purchase $525,900 in Capital Outlay for Police, Fire, Community Center, Roads & Grounds, and Water Departments.

General Fund Detail by Budget Line item		6/30/2020 Audited	6/30/2021 Audited	6/30/2022 Actual	6/30/2023 Final Budget	6/30/2024 Adopted Budget
Subgroup : [41000]	**Taxes & Licenses**					
01-300-00-000-000	CITY FUND REVENUES					
01-300-00-310-001	Property Taxes - Current	(891,136.40)	(1,039,470.25)	(1,297,005.63)	(1,325,000.00)	(1,425,000.00)
01-300-00-310-002	Prior Yr's Taxes - Deliq	(18,368.21)	(11,087.06)	(26,787.12)	(7,500.00)	(12,000.00)
01-300-00-310-003	Insurance Premium Tax	(892,453.43)	(997,811.69)	(1,034,109.43)	(1,200,000.00)	(1,300,000.00)
01-300-00-320-004	Annual License Fee	(9,500.00)	(9,500.00)	0.00	(9,500.00)	(9,500.00)
01-300-00-310-004	Local Deposit Franchise Tax	0.00	0.00	0.00	0.00	
01-300-00-310-005	Penalties and Interest	(5,195.35)	(6,513.06)	(8,092.55)	(4,000.00)	(9,500.00)
01-300-00-310-006	Other Taxes	0.00	0.00	0.00		
01-300-00-320-001	Occupational License Fee - Payroll	(523,394.04)	(836,411.90)	(806,617.58)	(845,000.00)	(912,500.00)
01-300-00-310-010	Personal Property Taxes	(102,214.01)	(115,149.32)	(101,083.61)	(82,000.00)	(65,000.00)
01-300-00-320-002	Occup License Fee - Gross Profit	(591,136.75)	(564,913.97)	(571,044.82)	(600,000.00)	(825,000.00)
01-300-00-320-007	Alcoholic Regulatory Fee	(234,673.48)	(326,540.11)	(381,915.09)	(380,000.00)	(400,000.00)
01-300-00-320-011	Building/Utility Inspections					
01-300-00-320-012	Utility Franchise Fees	(307,003.55)	(252,941.82)	(288,140.18)	(287,500.00)	(305,000.00)
01-300-00-320-013	Penalties and Interest	(9,032.19)	(945.40)	(22,569.82)	(6,000.00)	(25,000.00)
01-300-00-360-016	Parks & Recreation Tax	(174,723.22)	(162,500.75)	(258,119.70)	(263,500.00)	(275,000.00)
Subtotal [41000] Taxes & Licenses		(3,758,830.63)	(4,323,785.33)	(4,795,485.53)	(5,010,000.00)	(5,563,500.00)
Subgroup : [42500]	**Charges for Service**					
01-300-00-320-003	Business License - New	(10,400.00)	(7,575.00)	(12,012.00)	(11,500.00)	(12,000.00)
01-300-00-320-006	Alcoholic Beverage License Fee	(12,277.16)	(2,067.50)	(10,485.00)	(9,100.00)	(10,500.00)
01-300-00-320-009	Animal Licenses	(960.00)	(1,425.00)	(1,846.00)	(1,500.00)	(2,000.00)
01-300-00-320-010	Planning/Building Permits	(1,812.90)	3,601.00	(631.00)	(5,100.00)	(20,000.00)
01-300-00-340-001	Animal Pick up Fees	(305.00)	(635.00)	(2,395.00)	(2,300.00)	(2,000.00)
01-300-00-360-015	Comm Center Membership & Misc	0.00	0.00	0.00		
Subtotal [42500] Charges for Service		(25,755.06)	(8,101.50)	(27,369.00)	(29,500.00)	(46,500.00)
Subgroup : [44000]	**Grants**					
01-300-00-330-003	Police Training Incentive (KLEFPF)	(85,379.87)	(88,707.84)	(87,649.26)	(132,000.00)	(100,000.00)
01-300-00-330-008	State Grant	(110,239.36)	(150,661.32)	(4,018.19)	(5,442.95)	
01-300-00-330-009	FEDERAL GRANTS		(695,187.00)	(145,529.91)	0.00	
01-300-00-330-010	State Fire Aid	(11,000.00)	(11,000.00)	(11,000.00)	(11,500.00)	(11,500.00)
01-300-00-330-011	Gaming Center Event Reimburse			(2,222.25)		
01-300-00-360-002	Local Contributions	(600.00)	(5,923.00)	(8,165.00)	(6,100.00)	(8,500.00)
Subtotal [44000] Grants		(207,219.23)	(951,479.16)	(258,584.61)	(155,042.95)	(120,000.00)
Subgroup : [45000]	**Intergovernmental Revenue**					
07-300-00-330-001	Municipal Road Aid Income	(149,070.71)	(145,559.72)	(153,133.34)	(156,500.00)	(155,000.00)
07-300-00-330-002	Local Government Economic Asst	(5,100.19)	(3,609.57)	(3,129.01)	(5,200.00)	(5,000.00)
07-300-00-330-003	Interest Revenue	(1,903.78)	(932.25)	(1,097.34)	(1,300.00)	(3,000.00)
01-300-00-330-004	Circuit Court Revenue	(10,284.12)	(7,149.92)	(13,598.79)	(12,500.00)	(14,000.00)
01-300-00-330-006	Hopk Christian Ambulance Board	(243,532.96)	0.00	0.00	0.00	
Subtotal [45000] Intergovernmental Revenue		(409,891.76)	(157,251.46)	(170,958.48)	(175,500.00)	(177,000.00)
Subgroup : [46500]	**Investment Earnings**					
01-300-00-360-007	Int Income	(15,221.95)	(3,505.40)	(3,178.06)	(3,350.00)	(5,000.00)
Subtotal [46500] Investment Earnings		(15,221.95)	(3,505.40)	(3,178.06)	(3,350.00)	(5,000.00)
Subgroup : [47000]	**Miscellaneous Revenue**					
01-300-00-340-002	City Insurance Claims Reimbursement		(6,112.07)	(36,003.66)	(62,500.00)	
01-300-00-340-004	Rental Income	(34,108.25)	(34,444.25)	(19,072.91)		
01-300-00-340-005	Other Charges					
01-300-00-350-001	Fines	(17,545.82)	(15,383.45)	(60,741.30)	(12,500.00)	(45,000.00)
01-300-00-360-017	Miscellaneous	(21,752.94)	(3,129.94)	(9,013.67)	(8,750.00)	(4,000.00)
04-300-00-000-000	BB MEMO now Drug Fund Rev	(19,975.00)	(5,138.56)	(15,768.50)		
Subtotal [47000] Miscellaneous Revenue		(93,382.01)	(58,096.20)	(140,600.04)	(83,750.00)	(49,000.00)
Subgroup : [48200]	**New Revenue**					
01-300-00-360-019	Storm Water Fees	(62,420.82)	0.00	(69,055.82)	(103,000.00)	(105,000.00)
01-300-00-360-020	Fire Dept Dues	(95,019.47)	(98,717.90)	(139,584.55)	(138,500.00)	(270,000.00)
05-300-00-000-000	American Relief Funds					
	Revenues	(4,667,740.93)	(5,600,936.95)	(5,604,816.09)	(5,698,642.95)	(6,336,000.00)
	TOTAL REVENUE	(4,667,740.93)	(5,600,936.95)	(5,604,816.09)	(5,698,642.95)	(6,336,000.00)

General Fund Detail by Budget Line item		6/30/2020 Audited	6/30/2021 Audited	6/30/2022 Actual	6/30/2023 Final Budget	6/30/2024 Adopted Budget
Subgroup : [51000]	**General Government**					
01-400-00-000-000	**City Hall**					
01-400-00-400-101	Mayor Salary	40,570.26	43,013.36	40,446.75	40,500.00	42,070.00
01-400-00-400-102	Office Salaries	162,828.89	268,824.77	339,606.07	382,500.00	432,500.00
01-400-00-400-103	Council	14,400.00	14,731.20	14,744.57	14,955.00	14,960.00
01-400-00-400-201	Medical & Dental Insurance	30,551.16	26,743.76	37,864.19	47,500.00	42,500.00
01-400-00-400-202	Social Security (FICA)	13,455.05	20,079.10	24,219.41	26,175.00	29,750.00
01-400-00-400-203	Worker's Compensation	5,158.32	1,937.00	(4,628.82)	1,500.00	8,200.00
01-400-00-400-204	Retirement	30,280.24	54,653.10	63,614.39	83,500.00	86,750.00
01-400-00-400-205	Unemployment Insurance	2,717.06	2,069.64	625.13	3,500.00	5,000.00
01-400-00-400-206	Medicare Tax	3,146.91	4,696.12	5,664.10	6,125.00	6,500.00
01-400-00-400-301	Advertising Duplicat & Printin	4,235.96	6,210.55	4,992.51	12,500.00	8,000.00
01-400-00-400-302	Professional Techn & Other fee	164,600.53	285,390.52	233,833.63	250,000.00	225,000.00
01-400-00-400-303	Maintenance & Repairs	701.79	7,375.82	24,690.96	16,750.00	15,000.00
01-400-00-400-304	Utilities & Telephone	73,158.16	75,080.93	76,900.11	78,500.00	75,000.00
01-400-00-400-306	Insurance & Bonds	1,265.32	17,159.27	12,810.55	15,000.00	25,000.00
01-400-00-400-307	Administrative Expenses	25,130.31	30,160.84	50,731.50	50,000.00	45,000.00
01-400-00-400-401	Dues, Subscriptions & Membersh	3,607.31	5,191.05	8,693.60	12,000.00	12,000.00
01-400-00-400-402	Wade's Way Park	0.00	279.09	10,122.09	16,500.00	15,000.00
01-400-00-400-404	Office/General Supplies	2,977.35	9,338.45	10,509.16	9,500.00	12,000.00
01-400-00-400-405	Equip and Furniture (non-capital)	0.00	0.00			
01-400-00-400-407	Motor Fuel	703.93	(135.52)		2,500.00	1,500.00
01-400-00-400-411	Miscellaneous	4,244.74	3,173.21	646.34	1,500.00	770.00
01-400-00-400-503	Travel, Training & Meals City Hall	3,257.44	2,244.14	12,051.45	10,000.00	10,000.00
01-400-00-400-504	Travel & Training - Boards		1,279.88	138.00	1,750.00	2,500.00
01-400-00-400-505	Travel & Training - City Council	7,000.00	100.00	2,481.42	4,250.00	5,000.00
	Code Enforcement					
01-400-00-904-101	Code Enforcement Salaries	19,173.92	78,205.85	49,868.65	42,500.00	52,000.00
01-400-00-904-201	Medical & Dental Insurance	(466.71)	9,559.99	3,130.62	2,000.00	11,500.00
01-400-00-904-202	Worker's Compensation	397.53	502.38	581.18	300.00	625.00
01-400-00-904-203	Retirement	2,583.91	9,894.52	13,924.68	7,850.00	11,500.00
01-400-00-904-204	Social Security (FICA)	1,365.41	4,067.47	3,203.50	2,600.00	3,250.00
01-400-00-904-205	Unemployment Insurance	153.40	419.86	78.10	500.00	350.00
01-400-00-904-206	Medicare Tax	319.31	951.19	749.23	600.00	750.00
01-400-00-904-301	Uniforms	703.96	235.97	433.20	1,750.00	650.00
01-400-00-904-302	Maintenance & Repairs	241.25	2,097.16	769.29	750.00	1,500.00
01-400-00-904-303	Insurance & Bonds			1,500.00	1,500.00	2,500.00
01-400-00-904-304	Administrative Expenses	2,586.93	4,386.85	1,884.57	1,500.00	2,650.00
01-400-00-904-305	Professional Fees & Other					
01-400-00-904-306	Utilities & Telephone		57.45			500.00
01-400-00-904-401	Office Supplies			126.10	375.00	
01-400-00-904-402	Equipment Supplies & Maintenan					
01-400-00-904-403	Building & Grounds Supplies					
01-400-00-904-404	Motor Fuel	0.00	417.08	933.87	850.00	1,250.00
01-400-00-904-407	Dues, Subscrptions & Membership			239.46		250.00
01-400-00-904-410	Abatement and Demolition Exp			18,300.00		
01-400-00-904-411	Miscellaneous					
01-400-00-904-501	Travel, Training & Meals			219.00		725.00
Subtotal [51000] General Government		621,049.64	990,392.05	1,066,698.56	1,150,080.00	1,210,000.00
Subgroup : [52000]	**Public Safety**					
	Police Department					
01-400-00-500-101	Police Salaries	871,311.74	884,225.77	1,046,343.43	1,247,500.00	1,370,000.00
01-400-00-500-102	Dispatchers Salaries	215,472.34	222,924.17	219,365.61	270,500.00	307,500.00
01-400-00-500-103	Uniforms	14,670.00	9,474.11	24,311.01	17,500.00	15,000.00
01-400-00-500-104	Police Training Incentive			68,639.51	88,000.00	94,600.00
01-400-00-500-108	Overtime Police			45,948.65	32,000.00	30,000.00
01-400-00-500-109	Overtime Dispatchers			10,906.09	5,000.00	12,000.00
01-400-00-500-201	Medical & Dental Insurance	142,711.66	150,400.78	167,427.10	250,000.00	215,000.00
01-400-00-500-202	Social Security	67,588.45	67,512.20	85,139.75	96,000.00	107,000.00
01-400-00-500-203	Worker's Compensation	4,788.03	256.74	13,606.71	17,500.00	14,500.00
01-400-00-500-204	Retirement	355,074.22	394,695.62	532,550.52	647,500.00	600,000.00

General Fund Detail by Budget Line item		6/30/2020 Audited	6/30/2021 Audited	6/30/2022 Actual	6/30/2023 Final Budget	6/30/2024 Adopted Budget
01-400-00-500-205	Unemployment Insurance	4,286.34	6,855.94	1,985.63	6,500.00	3,500.00
01-400-00-500-206	Medicare Tax	15,807.10	15,789.18	19,911.74	22,500.00	25,000.00
01-400-00-500-301	Advertising, Printing		399.00			
01-400-00-500-302	Professional Fees & Other				21.33	
01-400-00-500-303	Maintenance & Repairs	23,210.84	36,487.48	35,237.80	47,500.00	47,500.00
01-400-00-500-304	Utilities & Telephone	26,493.51	26,896.97	28,428.72	39,500.00	37,500.00
01-400-00-500-305	Building Maintenance		2,271.24	7,507.20	25,500.00	26,000.00
01-400-00-500-306	Insurance & Bonds	1,608.86	59,937.75	34,671.54	37,500.00	45,000.00
01-400-00-500-307	Administrative Expenses and IT	64,487.62	22,727.14	32,922.12	42,000.00	44,400.00
01-400-00-500-401	Dues, Subscriptions & Membersh	322.00	1,716.62	919.71	3,500.00	10,000.00
01-400-00-500-402	Office Supplies	9,191.73	21,726.50	11,789.45	20,000.00	15,000.00
01-400-00-500-403	Equipment Supplies	27,716.24	1,855.00	13,010.62	16,000.00	26,000.00
01-400-00-500-404	Building Supplies					
01-400-00-500-405	Motor Fuel	47,059.22	49,597.47	72,158.21	102,000.00	85,000.00
01-400-00-500-501	Travel, Training & Meals	9,506.47	8,339.88	10,608.20	17,000.00	28,000.00
01-400-00-500-502	Miscellaneous	814.12	694.50	592.20	500.00	1,500.00
	Fire Department					
01-400-00-600-101	Per Call Reimbursement		0.00	68,350.00	70,000.00	70,000.00
01-400-00-600-102	Part-time Salaries and Wages		0.00			
01-400-00-600-103	Uniforms		16,698.10		500.00	1,000.00
01-400-00-600-201	Medical & Dental Insurance					
01-400-00-600-202	Social Security		0.00	4,237.70	4,350.00	4,350.00
01-400-00-600-203	Worker's Compensation					
01-400-00-600-204	Retirement					
01-400-00-600-205	Unemployment Insurance		0.00	0.00		
01-400-00-600-206	Medicare Tax		0.00	991.08	1,050.00	1,025.00
01-400-00-600-301	Equipment Maintenance		875.00			
01-400-00-600-302	Maintenance & Repairs	23,729.23	9,692.78	4,523.60	25,000.00	25,000.00
01-400-00-600-303	Utilities & Telephone	5,000.63	5,802.51	6,433.91	8,000.00	9,000.00
01-400-00-600-304	Insurance & Bonds	0.00	0.00	7,000.00	8,000.00	11,000.00
01-400-00-600-305	Administrative Expenses	3,343.14	37,616.00	4,213.02	4,500.00	9,000.00
01-400-00-600-306	Building Maintenance	1,726.50		6,855.60	27,500.00	3,625.00
01-400-00-600-401	Equip Purch with State Fire Aid	11,000.00	4,985.60	11,262.62	11,500.00	11,500.00
01-400-00-600-402	Equipment and Supplies	1,162.14	3,141.12	9,380.60	7,500.00	20,000.00
01-400-00-600-406	Motor Fuel & Lubricants	4,406.87	2,189.97	5,747.20	11,000.00	11,000.00
01-400-00-600-407	Miscellaneous	74.86	277.82	32.00		250.00
01-400-00-600-501	Travel, Training & Meals	847.74	751.00	2,951.50	5,000.00	10,000.00
01-400-00-600-502	Miscellaneous - Promotional Materials	342.48				1,750.00
	EMS					
01-400-00-700-101	Salaries - EMT	387,411.64	266,713.68	269,707.90	292,500.00	295,000.00
01-400-00-700-102	Worker's Compensation	0.00	0.00	0.00	0.00	
01-400-00-700-103	Uniforms	59.99	0.00	0.00	0.00	
01-400-00-700-201	Medical & Dental Insurance	29,783.98		0.00	0.00	
01-400-00-700-202	Retirement	97,406.38		0.00	0.00	
01-400-00-700-203	Social Security (FICA)	20,610.55		0.00	0.00	
01-400-00-700-204	Unemployment Insurance	616.43		0.00	0.00	
01-400-00-700-205	Medicare Tax	4,820.23		0.00	0.00	
01-400-00-700-301	Maintenance & Repairs	3,704.07	2,008.14	359.02	0.00	
01-400-00-700-302	Utilities & Telephone	11,838.44	11,876.12	12,696.25	13,500.00	14,275.00
01-400-00-700-303	Insurance & Bonds	928.62	29,984.99	1,200.00	7,550.00	11,500.00
01-400-00-700-304	Administrative Expenses	2,594.86	506.49	0.00		
01-400-00-700-305	Building Maintenance		1,663.70	17,147.72	3,500.00	4,225.00
01-400-00-700-402	Motor Fuel & Lubricants	402.51	0.00	0.00	0.00	
01-400-00-700-406	Building & Ground Supplies	119.06				
01-400-00-700-505	Finance chrgs Late fees & others					
	Animal Control					
01-400-00-905-101	Animal Control Salaries	33,348.72	35,582.06	33,184.81	37,750.00	41,000.00

General Fund Detail by Budget Line item		6/30/2020 Audited	6/30/2021 Audited	6/30/2022 Actual	6/30/2023 Final Budget	6/30/2024 Adopted Budget
01-400-00-905-102	Uniforms	767.16	477.31	0.00	350.00	650.00
01-400-00-905-201	Medical & Dental Insurance	8,334.94	8,332.02	7,603.18	9,100.00	11,250.00
01-400-00-905-202	Worker's Compensation	183.08	732.95	168.11	300.00	450.00
01-400-00-905-203	Retirement	7,897.60	8,561.06	8,943.29	10,000.00	9,400.00
01-400-00-905-204	Social Security (FICA)	2,032.71	2,201.32	2,053.11	2,275.00	2,550.00
01-400-00-905-205	Unemployment Insurance	392.07	221.81	48.74	450.00	500.00
01-400-00-905-206	Medicare Tax	475.33	514.84	480.21	525.00	600.00
01-400-00-905-301	Advertising Duplicat & Printin	0.00			300.00	500.00
01-400-00-905-302	Maintenance & Repairs	953.03	294.02	411.10		1,200.00
01-400-00-905-303	Insurance & Bonds	33.37	1,409.48	935.20	1,500.00	1,500.00
01-400-00-905-304	Professional Fees & Other	34.44		41.45	500.00	200.00
01-400-00-905-306	Contract Services					
01-400-00-905-401	Supplies	1,234.31	648.60	1,474.96	500.00	1,750.00
01-400-00-905-404	Motor Fuel	1,379.01	1,399.12	1,691.31	2,500.00	2,500.00
01-400-00-905-406	Miscellaneous			43.63		
01-400-00-905-407	Training					450.00
04-400-00-000-000	Drug Fund Expenditures	1,355.00	2,166.92	21,398.46	850.00	
Subtotal [52000] Public Safety		2,581,508.86	2,442,108.59	3,000,730.18	3,631,371.33	3,748,000.00
Subgroup : [54000]	**Public Works**					
	Roads and Grounds					
01-400-00-800-101	Roads & Ground Salaries	77,599.51	79,995.35	78,667.13	135,000.00	182,500.00
01-400-00-800-102	Uniforms	900.04	802.14	1,199.39	600.00	2,000.00
01-400-00-800-201	Medical & Dental Insurance	17,214.91	22,084.59	19,224.39	32,125.00	35,500.00
01-400-00-800-202	Worker's Compensation	417.55	932.92	1,578.48	2,500.00	1,600.00
01-400-00-800-203	Retirement	10,871.95	11,434.43	3,912.92	35,550.00	38,500.00
01-400-00-800-204	Social Security (FICA)	4,804.92	4,826.36	4,513.28	8,000.00	11,250.00
01-400-00-800-205	Unemployment Taxes	(7.88)	507.37	129.71	1,575.00	2,150.00
01-400-00-800-206	Medicare Tax	1,123.75	1,128.68	1,055.59	1,825.00	2,650.00
01-400-00-800-301	Advertising, Printing					
01-400-00-800-302	Maintenance & Repairs	11,659.08	12,474.79	13,037.78	20,000.00	15,000.00
01-400-00-800-303	Insurance & Bonds	741.80	20,218.66	8,000.00	15,000.00	17,500.00
01-400-00-800-304	Administrative Expenses	2,517.48	2,865.85	1,999.65	2,000.00	2,025.00
01-400-00-800-305	Utilities & Telephone	7,860.30	7,603.40	12,511.00	13,500.00	12,000.00
01-400-00-800-401	Supplies	618.46	686.28	1,467.37		
01-400-00-800-402	Operating Supplies	8,322.32	31,263.44	10,720.26	9,000.00	10,675.00
01-400-00-800-403	Building/Ground Supplies & Mai		456.50	616.94	826.78	
01-400-00-800-404	Motor Fuel & Lubricants	7,436.14	9,716.74	14,656.05	18,500.00	15,000.00
01-400-00-800-405	Construction Materials					
01-400-00-800-406	Miscellaneous					
01-400-00-800-407	StormWater Refund Expenditures	361,896.85				
01-400-00-800-501	Travel, Training & Meals				500.00	1,000.00
01-400-00-800-505	Finance Chrgs, Late fees & others					
01-400-00-900-302	Maintenance & Repairs					
01-400-00-900-303	Insurance & Bonds					
07-400-00-900-402	Building/Ground Supplies & Mai			35,867.65	40,000.00	26,150.00
07-400-00-900-505	Finance chrgs, Late fees & others			8.00	2.00	
Subtotal [54000] Public Works		513,977.18	206,997.50	209,165.59	336,503.78	375,500.00
Subgroup : [57000]	**Community Center & Library**					
01-400-00-906-101	Community Center Salaries	84,655.86	60,616.39	130,973.59	162,500.00	182,500.00
01-400-00-906-201	Medical & Dental Insurance	15,064.55	9,812.66	20,929.05	28,750.00	34,500.00
01-400-00-906-202	Social Security (FICA)	5,266.59	3,758.17	8,086.71	10,250.00	11,250.00
01-400-00-906-203	Worker's Compensation	540.38	(892.67)	401.59	650.00	2,000.00
01-400-00-906-204	Retirement	15,397.14	11,942.25	19,198.10	31,575.00	38,500.00
01-400-00-906-205	Unemployment Taxes	101.29	383.31	206.16	1,875.00	2,150.00
01-400-00-906-206	Medicare Tax	1,231.59	878.90	1,891.31	2,400.00	2,650.00
01-400-00-906-301	Advertising & Printing			202.90		500.00
01-400-00-906-302	Professional Techn & Other fee			1,075.90	50.00	2,000.00
01-400-00-906-303	Maintenance & Repairs	11,674.54	1,048.91	6,519.99	30,000.00	11,200.00
01-400-00-906-304	Utilities & Telephone	35,140.55	28,310.11	43,241.58	45,000.00	43,000.00
01-400-00-906-306	Insurance & Bonds	175.85	8,628.47	4,676.05	21,500.00	25,000.00
01-400-00-906-307	Administrative Expenses	9,460.51	6,664.25	5,213.69	9,500.00	8,500.00
01-400-00-906-401	Dues, Subscriptions & Membersh	0.00	0.00			

General Fund Detail by Budget Line item		6/30/2020 Audited	6/30/2021 Audited	6/30/2022 Actual	6/30/2023 Final Budget	6/30/2024 Adopted Budget
01-400-00-906-402	Supplies Bought w/ Donated Funds			2,273.92	1,000.00	4,500.00
01-400-00-906-404	Office/General Supplies	6,078.48	2,719.72	7,120.07	12,250.00	7,500.00
01-400-00-906-405	Equipment Supplies					
01-400-00-906-406	Buildings & Grounds - Supplies					
01-400-00-906-411	Miscellaneous					
01-400-00-906-503	Travel, Training & Meals			1,450.52	750.00	1,750.00
01-400-00-906-504	Admin/Credit Fees					
01-400-00-906-505	Miscellaneous					
Subtotal [57000] Culture and Recreation		184,787.33	133,870.47	253,461.13	358,050.00	377,500.00
Subgroup : [58500]	**Capital Outlay**					
01-400-00-400-601	Capital - City					
01-400-00-400-604	Capital - City	18,739.45	11,766.32		21,000.00	
01-400-00-400-604	Capital - City			52,226.95		
01-400-00-400-605	Capital - 911 Widening	84,751.63	71,321.25			
01-400-00-400-606	Capital - Van Buren/Artic	547.50	146,274.00			
01-400-00-400-607	Capital - Land Acquisition				1,200,000.00	
01-400-00-500-602	Capital - Police (Building)			28,545.85		
01-400-00-500-601	Capital - Police	276,080.92	$ 286,094.61	479,877.75	68,000.00	234,500.00
01-400-00-600-601	Capital - Fire		0.00	546,768.80		153,000.00
01-400-00-700-601	Capital - EMS				30,000.00	
01-400-00-700-602	Capital - EMS					
01-400-00-800-602	Capital - Building		0.00			
01-400-00-800-603	Capital - Public Works	110,900.00	17,948.97	104,565.64	35,000.00	26,500.00
01-400-00-904-604	Capital - Code Enforcement			1,173.15		
01-400-00-905-603	Capital - Animal Control			650.97		
01-400-00-906-602	Capital - Community Center		49,864.89		45,000.00	46,000.00
01-400-00-906-604	Equipment (Comm Center)					
01-400-00-907-604	Capital - Community Center					
Subtotal [58500] Capital Outlay		491,019.50	583,270.04	1,213,809.11	1,399,000.00	460,000.00
Subgroup : [59000]	**Principal Retirement**					
01-400-00-400-701	Principal on Bonds (lawsuit)	60,000.00	65,000.00	280,000.00		
01-400-00-400-703	Note Principal					
01-400-00-400-705	Capital Lease Payment (EMS & PW)	127,083.34	132,083.31	77,808.54		
01-400-00-500-703	Note Principal					
01-400-00-600-701	Note Principal					
01-400-00-800-605	Capital Lease Payment					
01-400-00-906-701	Principal on Bonds (Comm Center)	144,639.03	149,138.44	490,672.46		
01-400-00-907-701	Principal on Bonds					
Subtotal [59000] Principal Retirement		331,722.37	346,221.75	848,481.00	0.00	0.00
Subgroup : [59100]	**Interest and Fiscal Charges**					
01-400-00-400-702	Interest on Bonds (lawsuit)	18,045.00	15,525.00	6,300.00		
01-400-00-400-704	Note Interest					
01-400-00-400-706	Interest on Lease (EMS & PW)	8,620.63	5,693.56	324.38		
01-400-00-600-702	Note Interest					
01-400-00-906-702	Interest on Bonds (Comm Center)	25,176.86	14,653.56	1,552.96		
01-400-00-907-702	Interest on Bonds					
Subtotal [59100] Interest and Fiscal Charges		51,842.49	35,872.12	8,177.34	0.00	0.00
Subgroup : [59150]	**Other Debt Service**					
01-400-00-500-999	Debt Issuance Costs					
01-400-00-700-999	Debt Issuance Costs					
01-400-00-800-999	Debt Issuance Cost					
Subtotal [59150] Other Debt Service		0.00	0.00	0.00	0.00	
	Operating Expenses	4,775,907.37	4,738,732.52	6,600,522.91	6,875,005.11	6,171,000.00
Subgroup : [59800]	**Gain/Loss on Sale of Asset (GW)**					
Subgroup : [61000]	**Transfers In**					
01-300-00-380-001	Transfer Out (In)				**(1,200,000.00)**	**200,000.00**

General Fund Detail by Budget Line item		6/30/2020 Audited	6/30/2021 Audited	6/30/2022 Actual	6/30/2023 Final Budget	6/30/2024 Adopted Budget
Subtotal [61000] Transfers In						
Subgroup : [61200]	**Proceeds from Sale of Capital Asset**					
01-300-00-360-001	Sale of Surplus Property	(162,351.37)	(30,000.00)	(86,101.00)	(9,925.00)	(35,000.00)
Subtotal [61200] Proceeds from Sale of Capital Asset						
Subgroup : [61300]	**Proceeds from long-term debt, net**					
01-300-00-380-002	Bond Proceeds					
01-300-00-380-003	Note Proceeds					
01-300-00-380-004	Bond Discount/Premium					
Subtotal [61300] Proceeds from long-term debt, net		0.00	0.00	0.00		
	Other Expenses/(Revenues)	(162,351.37)	(30,000.00)	(86,101.00)	(1,209,925.00)	165,000.00
	TOTAL EXPENSE	4,613,556.00	4,708,732.52	6,514,421.91	5,665,080.11	6,336,000.00
	NET (INCOME) LOSS	**(54,184.93)**	**(892,204.43)**	**909,605.82**	**(33,562.84)**	**0.00**

Water Department Detail by Budget Line item		6/30/2020 Audited	6/30/2021 Audited	6/30/2022 Actual	6/30/2023 Final Budget	6/30/2024 Adopted Budget
Group : [EF1]	Water Fund Water Department - Revenues					
Subgroup : [45000]	Charges for Services - Water					
03-400-00-000-000	REVENUES (CONTROL)					
03-461-01-000-000	Residential Customers	(1,164,827.40)	(1,122,000.48)	(1,118,665.01)	(1,325,000.00)	(1,420,000.00)
03-461-02-000-000	Comm Cust w/ Sales Tax	(359,423.74)	(377,261.24)	(402,271.43)	(480,000.00)	(475,000.00)
03-461-03-000-000	Comm Cust w/ no Sales Tax	(58,589.24)	(52,151.77)	(63,832.83)	(54,500.00)	(65,000.00)
03-461-04-000-000	Bulk Sales, hydrant, etc.					
03-461-05-000-000	Utility Rate Sales (WWTP)	0.00	(4,553.20)	(8,494.55)	(11,500.00)	(11,800.00)
03-461-06-000-000	PCI Collections					
03-471-27-000-000	Storm Drain (Stormwater fee)			(34,631.59)	(52,000.00)	(52,000.00)
03-675-13-000-000	Customer Refund					
Subtotal [45000] Charges for Services - Water		(1,582,840.38)	(1,555,966.69)	(1,627,895.41)	(1,923,000.00)	(2,023,800.00)
Subgroup : [45050]	Charges for Services - Sanitation					
03-471-22-000-000	Trash Collection Fees	(47,158.74)	(47,820.47)	(47,599.90)	(50,000.00)	(50,000.00)
Subtotal [45050] Charges for Services - Sanitation						
Subgroup : [45900]	Misc Operating Revenues					
03-300-00-000-000	REVENUES					
03-300-MEMO-BB-AJ	Borland Benefield Memo Account					
Subtotal [45900] Misc Operating Revenues						
Subgroup : [48500]	Customer Contributions					
03-471-13-000-000	New Connection Fees	(70,498.82)	(64,640.00)	(64,365.00)	(92,500.00)	(85,000.00)
03-471-16-000-000	Water Tap/Access Fees	(13,750.00)	250.00	(1,200.00)	(5,000.00)	(26,500.00)
03-471-17-000-000	Construction meter					
Subtotal [48500] Customer Contributions		(84,248.82)	(64,390.00)	(65,565.00)	(97,500.00)	(111,500.00)
	Revenues	(1,714,247.94)	(1,668,177.16)	(1,741,060.31)	(2,070,500.00)	(2,185,300.00)
	Water Department					
Subgroup : [46500]	Interest and Investment revenue					
03-419-01-000-000	Interest	(9,760.04)	(1,180.95)	(1,072.63)	(1,900.00)	(3,250.00)
Subtotal [46500] Interest and investment revenue						
Subgroup : [47000]	Miscellaneous Revenue					
03-471-01-000-000	Late/Penalty/Reconnection Fees	(114,634.06)	(88,106.89)	(155,928.34)	(160,000.00)	(180,000.00)
03-471-02-000-000	PRECC Bill Collections	(46,400.54)	(2,676.50)	(1,856.50)		
03-471-03-000-000	Cell Phone/Twr Rent					
03-471-04-000-000	HWEA Collections Fee	(24,495.84)	(23,167.32)	(23,898.39)	(23,500.00)	(24,500.00)
03-471-05-000-000	Reservation Fees					
03-471-06-000-000	Line Inspection Fees					
03-471-07-000-000	County Service Fee	(2,696.31)	(2,520.97)	(2,639.02)	(6,500.00)	(5,500.00)
03-471-08-000-000	Planning Review Fees					
03-471-11-000-000	Returned Check Fee	(5,250.10)	(3,950.00)	(4,800.00)	(5,500.00)	(5,500.00)
03-471-12-000-000	On to Clean					
03-471-15-000-000	Const meter overage					
03-471-18-000-000	Trip Charge		(245.00)		(1,500.00)	(500.00)
03-471-19-000-000	Svc Fee/Labor (Billed only)		(3,785.00)	(350.00)	(8,700.00)	(10,000.00)
03-471-20-000-000	Svc Fee/Labor	(16,977.50)	(1,155.00)	(2,075.00)	(9,000.00)	(10,000.00)
03-471-21-000-000	Photo Copy/Bill					
03-471-26-000-000	Fire Protection Utility Service Fee					
03-474-01-000-000	Insurance reimbursements			(91.62)		
03-474-03-000-000	Misc	(1,587.03)	(1,871.07)	(4,915.61)	(5,400.00)	(5,000.00)
03-474-04-000-000	Meter-Boxes-Yokes	(47,595.29)	851.78			(30,000.00)
03-474-08-000-000	Parts Billed	(27,887.18)	(5,574.00)	(7,423.42)	(25,000.00)	(25,000.00)
Subtotal [47000] Miscellaneous Revenue		(287,523.85)	(126,625.97)	(196,554.48)	(220,100.00)	(296,000.00)
Subgroup : [48700]	Operating Grants and Contributions					
03-474-07-000-000	GRANTS	0.00		(14,239.69)		(268,000.00)
Subtotal [48700] Operating Grants and Contributions						
Subgroup : [59800]	Gain/Loss on Sale of Capital Assets					
Subtotal [59800] Gain/Loss on Sale of Capital Assets						
03-470-09-000-000	Gain on Sale/Sale of Property	(10,985.00)		(6,425.00)		(10,000.00)
Subgroup : [61500]	Capital Contributions					
4900	Capital contributions - grants					
4910	Capital contributions - customers					
Subtotal [61500] Capital Contributions						
Subgroup : [61000]	Transfers In					
03-300-00-380-000	Transfers In				150,000.00	300,000.00
03-300-00-380-001	Transfers (In) Out					
Subtotal [61000] Transfers In		0.00	0.00	0.00	150,000.00	300,000.00
	Other Income	(308,268.89)	(127,806.92)	(218,291.80)	(72,000.00)	(277,250.00)
	TOTAL REVENUE	(2,022,516.83)	(1,795,984.08)	(1,959,352.11)	(2,142,500.00)	(2,462,550.00)

Water Department Detail by Budget Line item		6/30/2020 Audited	6/30/2021 Audited	6/30/2022 Actual	6/30/2023 Final Budget	6/30/2024 Adopted Budget
	Water Department - Expenses					
Subgroup : [59300]	**Personal services**					
03-601-01-000-000	Payroll/Employees	425,769.36	466,270.53	540,625.86	516,500.00	555,000.00
03-601-04-000-000	Medicare/Fica	32,549.79	36,131.71	40,752.92	38,000.00	42,000.00
03-601-05-000-000	Unemployment	5,285.36	3,108.31	818.50	1,500.00	6,500.00
03-604-01-000-000	Employee Retirement	124,489.95	74,317.41	101,107.62	96,300.00	125,000.00
03-604-02-000-000	Travel, Training & Meals	119.77	1,398.68	12,501.62	16,000.00	19,400.00
03-604-03-000-000	Medical & Dental Insurance	66,084.78	83,329.76	94,418.42	99,000.00	115,000.00
03-604-04-000-000	Uniforms	2,642.79	3,722.85	4,169.83	4,000.00	5,000.00
03-658-01-000-000	Worker's Compensation	2,484.89	888.77	4,605.70	4,000.00	6,250.00
Subtotal [59300] Personal services		659,426.69	669,168.02	799,000.47	775,300.00	874,150.00
						43%
Subgroup : [59320]	**Water Cost**					
03-474-05-000-000	Logan Todd/98 b/sale					
03-600-00-000-000	WATER EXPENDITURES					
03-610-03-000-000	Logan Todd Water Payment	877,051.16	851,488.83	959,374.42	1,075,000.00	860,500.00
03-675-15-000-000	Sales Tax Collected					
03-675-16-000-000	School Tax Collected					
Subtotal [59320] Water Cost		877,051.16	851,488.83	959,374.42	1,075,000.00	860,500.00
		55%	*55%*	*59%*	*56%*	*43%*
Subgroup : [59330]	**Sanitation Expense**					
03-675-14-000-000	Garbage Expense					
Subtotal [59330] Sanitation Expense						
Subgroup : [59335]	**Contractual Services**					
03-620-11-000-000	Printing Fees/Bills		991.68			
03-635-02-000-000	Professional Technical & Other Fees	74,183.20	76,026.78	57,407.31	40,000.00	69,750.00
Subtotal [59335] Contractual Services		74,183.20	77,018.46	57,407.31	40,000.00	69,750.00
Subgroup : [59340]	**Other Supplies and expenses**					
03-620-06-000-000	Supplies/Small Parts (wt)	161,987.67	89,314.76	80,868.34	90,000.00	35,000.00
03-620-07-000-000	Replacement Meters					75,000.00
Subtotal [59340] Other Supplies and expenses		161,987.67	89,314.76	80,868.34	90,000.00	110,000.00
Subgroup : [59345]	**Office and Administrative**					
03-615-01-000-000	Office Utilities	22,301.28	23,131.03	21,216.70	25,000.00	24,000.00
03-620-01-000-000	Postage	15,240.00	15,490.00	14,072.66	12,500.00	12,000.00
03-620-03-000-000	Office Supplies	11,442.18	10,219.86	12,962.03	6,500.00	10,000.00
03-635-01-000-000	Dues, Subricptions & Membership	4,276.00	3,094.50	7,236.73	10,000.00	8,500.00
03-635-06-000-000	Maint & Repairs	2,008.97	456.50		3,200.00	
03-641-01-000-000	Rent PW Bldg - Loan	34,108.25	34,444.25	19,072.91		
03-657-01-000-000	INSURANCE - GENERAL LIAB	3,538.44	49,174.34	25,694.74	24,000.00	75,000.00
03-675-02-000-000	Bank Svc Fees/Charges	32,443.52	20,930.94	11,818.30	25,000.00	17,500.00
03-675-09-000-000	Office Miscellaneous	100.00	751.79	1,047.14	50.00	1,000.00
Subtotal [59345] Office and Administrative		125,458.64	157,693.21	113,121.21	106,250.00	148,000.00
Subgroup : [59350]	**Repairs and Maintenance**					
03-615-02-000-000	Ft Camp Booster Pump					
03-615-03-000-000	41A So Tower					
03-615-04-000-000	41A No Tower					
03-615-07-000-000	Office W/House					
03-615-08-000-000	Hensley Water Tower					
03-642-00-000-000	RENTAL OF EQUIPMENT					
03-650-01-000-000	Vehicle Repair/Maint (wt)	16,346.24	9,680.86	9,424.81	15,000.00	15,000.00
03-650-03-000-000	Vehicle/Fuel	13,385.59	15,224.53	15,409.61	20,250.00	20,000.00
03-650-04-000-000	Vehicle/Repair - City					
03-656-00-000-000	INSURANCE VEHICLE					
03-675-20-000-000	Misc (WT)					
03-681-01-000-000	Equipment & Office Furniture			36,222.15	5,700.00	
03-681-02-000-000	Building					
Subtotal [59350] Repairs and Maintenance		29,731.83	24,905.39	61,056.57	40,950.00	35,000.00
Subgroup : [59370]	**Utilities**					
03-632-03-000-000	Utility Admin Fees					
Subtotal [59370] Utilities						

Water Department Detail by Budget Line item		6/30/2020 Audited	6/30/2021 Audited	6/30/2022 Actual	6/30/2023 Final Budget	6/30/2024 Adopted Budget
Subgroup : [59410]	**Depreciation**					
03-690-00-000-000	Depreciation Expense	184,093.00	185,307.19	185,000.00	0.00	0.00
Subtotal [59410] Depreciation						
Subgroup : [59420]	**Bad Debt Expense**					
03-00-670-001	Bad debt expense	52,298.65	64.47	0.00	15,000.00	29,500.00
Subtotal [59420] Bad Debt Expense						
	Operating Expenses	2,164,230.84	2,054,960.33	2,255,828.32	2,142,500.00	2,126,900.00
	Water Department					
Subgroup : [59100]	**Interest Expense**					
03-680-02-000-000	Prin & Int on Bonds (Radio Read Meters)	0.00	0.00	0.00	0.00	0.00
Subtotal [59100] Interest Expense						
Subgroup : [62000]	**Capital Outlay**					
03-681-00-000-000	Capital Outlay					268,000.00
						8,200.00
						4,200.00
						3,250.00
						52,000.00
Subtotal [68100] Capital Outlay						
Total [EF1] Enterprise Fund 1						
	Other Expenses	0.00	0.00	0.00	0.00	335,650.00
	TOTAL EXPENSE	2,164,230.84	2,054,960.33	2,255,828.32	2,142,500.00	2,462,550.00
	NET (INCOME) LOSS	**141,714.01**	**258,976.25**	**296,476.21**	**0.00**	**0.00**

2023-2024 Capital Outlay Detail

Department	Item	Amount	Funding	Description
Police	4 SUVs (3 marked, 1 unmarked)	$ 200,000	General Funds	To replace aging police vehicles
Police	Watchguard (Motorola) Cameras	$ 34,500	General Funds	To replace older models with newer ones
Roads & Grounds	60-inch Mower	$ 23,500	General Funds	To replace Maint. Supervisor mower
Community Center	LED Sign/Electronic Billboard	$ 46,000	General Funds	
Water	Fence/gate relocate	$ 8,200	Utilities Funds	To increase setback at gate for entering tower
Water	Salt Spreader for winter	$ 4,200	Utilities Funds	To provide second spreader for harsh winters
Water/Road&Grounds	Slide Gate at Carter Road	$ 6,250	Utilities/General (50/50)	To increase security of property/assets
Water	F-350 4X4 w/Service Bed/Liner/Lift	$ 52,000	Utilities Funds	To replace oldest truck in the fleet
Fire Dept	Extrication Tools (battery)	$ 48,000	General Funds	To modernize equipment
Fire Dept	Supply Hose (5 inch)	$ 36,000	General Funds	To replace old hose
Fire Dept	Compartment organization	$ 25,000	General Funds	To provide organization in ladder truck
Fire Dept	Garage Door Replacements	$ 18,000	General Funds	To replace aging/malfunctioning doors
Fire Dept	PPV Fans X 3	$ 17,000	General Funds	
Fire Dept	Slide-out Bed Tray	$ 5,000	General Funds	For organizing equipment in vehicle
Fire Dept	K12 Saw X 2	$ 4,000	General Funds	To add better equipment
Total		**$ 527,650**		