

**CITY OF MURRAY
BUDGET
FY2026**



June 12, 2025

**CITY OF MURRAY
FY2026 BUDGET
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Bob Rogers
Mayor



City of Murray



To: Council - City of Murray, Kentucky
From: Bob Rogers, Mayor
Date: May 8, 2025
Re: FY2026 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, 2026, is hereby submitted. Herewith, I am presenting to you this budget message and attached budget proposal for the Fiscal Year 2026 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 2026 of \$64,507,001. This represents a decrease of \$5,496,958 or 8% less than the Fiscal Year 2025 budget. The decrease in funding sources is due to a reduction in accounting transfers for Utility capital projects, specifically \$8 million completed in FY25 for the Hwy 80 sewer extension project and \$3 million completed on the FEMA 16th Street flood reduction project. Total available funds of \$81,174,457 for all City operations reflects a decrease of \$53,075 or -.07% over the prior fiscal year. The decrease in funding sources is offset by an increase in the beginning fund balance from FY25.

The combined budgeted expenditures are \$60,688,265. This represents a 5% decrease, or \$3,142,488 less than FY25's total budget expenditures for all City operations. This decrease is attributable mostly to decreased sewer capital expense in FY26 due to nearing completion of the Hwy 80 sewer project, with the final expenditures budgeted at just under \$900,000 in FY26. This budget includes the roll over of the North Waterline Extension project grant funds of \$1.9 million and expense of \$2.8 million. Funds from two Cleaner Water Project grant funds were combined for this project.

Five years after the beginning of the COVID pandemic, the City of Murray is seeing improved general fund tax revenues as the city, residents and businesses get back to normal operating conditions. We see shortening equipment leadtimes, however operating costs and employee benefits continue to rise. Threatening tariffs and inflation increase operating costs and hamper economic recovery. Fortunately, hazardous and non-hazardous pension costs decreased again for FY26 to 35.73% and 18.62% respectively.

With the exception of the expected funding of the business loop project in FY26, grant funds for City projects is flat from FY25 to FY26. City leadership continues to pursue all available grant sources to minimize the cost to taxpayers for City improvements and minimize expenses in order to maintain adequate reserves and continue to provide a high level of service to our citizens. FY26 budget includes LWCF grant funding of \$250K for a welcome center at the Murray City Park, \$1M of EECBG grant funds for new LED street lighting, in a partnership with Murray Electric System, and \$750K of CDBG grant funds for much needed improvements for the Weaks Center. TAP grant funds of \$3.5M are rolled over from FY25 for the 16th Street sidewalk project, for completion in FY26. Grant funds from the 911 Services Board of \$54K has been applied for to renovate the City's dispatch center for improved workspaces to better support the demands of today's emergency telecommunication equipment.

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

- 1) A salary increase equivalent of \$1.00 per hour for all City employees.
- 2) \$857,177 is currently reserved in the General Fund for future capital expenditures, \$300,000 for a new mausoleum, \$200,000 for Police Department fleet, \$300,000 General reserve and \$57,177 in ABC Program reserves. The City will endeavor to continue to increase this reserve annually.
- 3) \$3,150,000 is reserved in the utility funds for future construction of a Public Works facility.
- 4) \$369,914 is reserved for closure care of the landfill.

- 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.
- 7) Roll over of obligated ARPA funds for FY26 expenditure - \$35,591.60 for a new storm siren at Riviera Courts, \$42,105 for Weaks Center facility upgrades, \$39,695 for United Way's Opportunity Place for Homeless Families Project, and \$40,253.46 for Playhouse in the Park facility upgrades, to complete the \$90,000 allocated over FY24 and FY25.
- 8) Direct cash transfers from the Utility Fund to the General Fund will remain the same amounts as FY25:
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 rates made effective January 1, 2025 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. An actuarial valuation of the fund was completed in January 2024. The results of the valuation determined that the assets on hand in the fund are sufficient to meet the projected future liabilities.
- 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 increase to \$105,000.
- 13) Funds from the Opioid Settlement Program will be allocated for Opioid awareness, education, and prevention curriculum. An agreement has been reached with Volunteers of America for funding support for a 3 year term.
- 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 \$590,000 appropriated for street paving and sidewalk improvements in the City, \$4,354,319 for the 16th St Sidewalk project and \$7,758,158 for the business loop.
- 18) The largest capital projects in the Utility Fund are \$877,518 for the HWY 80 Sewer Extension and Lift Station Upgrade final engineering and construction and \$2,781,166 for engineering and construction of the North Waterline extension at Opportunity Drive to Robert Young Blvd. The project is expected to take 2 years for completion.

The 2026 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 2026**

	GENERAL FUND	NON-MAJOR FUNDS	MAT	LGEA	CEMETERY	E911	ABC	COURT AWARDS	NATURAL GAS	WATER & SEWER	SANITATION DEPT	CENTRAL GARAGE	STORM WATER	CAPITAL EXPENDITURES	FY2026 GRAND TOTAL	FY2025 GRAND TOTAL	NET CHANGE	PERCENT CHANGE
RECEIPTS & REVENUES																		
PROPERTY TAXES	3,600,000														3,600,000	3,200,000	400,000	13%
INSURANCE PREMIUM TAX	2,400,000														2,400,000	2,000,000	400,000	20%
OCCUPATIONAL LICENSE TAX	4,700,000														4,700,000	4,200,000	500,000	12%
BUSINESS LICENSES & VEHICLE TAX	775,000														775,000	750,000	25,000	3%
OTHER OPERATING FUNDS	1,266,454														1,266,454	1,429,710	(163,256)	-11%
CHARGES FOR SERVICES		644,500			152,500	492,000			8,940,000	11,687,079	4,365,790	308,000	591,538		26,536,907	25,440,355	1,096,552	4%
OTHER FUND SOURCES	1,168,208	1,106,327	409,597	710			681,000	15,020	192,000	615,000	85,000		20,500		3,187,035	2,729,756	457,279	17%
SPECIAL FUND SOURCES	13,693,802									1,963,332			-		15,657,134	10,016,775	5,640,359	56%
ACCOUNTING TRANSFERS														6,384,471	6,384,471	20,237,363	(13,852,892)	-68%
TOTAL FUNDING SOURCES	27,603,464	1,750,827	409,597	710	152,500	492,000	681,000	15,020	9,132,000	14,265,411	4,450,790	308,000	612,038	6,384,471	64,507,001	70,003,959	(5,496,958)	-8%
BEGINNING FUND BALANCE	16,667,456	-	-	-	-	-	-	-	-	-	-	-	-	-	16,667,456	11,223,572	5,443,884	49%
TOTAL AVAILABLE FUNDS	44,270,920	1,750,827	409,597	710	152,500	492,000	681,000	15,020	9,132,000	14,265,411	4,450,790	308,000	612,038	6,384,471	81,174,457	81,227,531	(53,075)	-0.07%
EXPENDITURES																		
LOCAL ALLOCATIONS	599,800														599,800	649,800	(50,000)	-8%
SPECIAL FUNDED PROJECTS	15,064,077														15,064,077	5,728,030	9,336,047	163%
ADMINISTRATION DEPARTMENT	1,415,436														1,415,436	2,322,076	(906,640)	-39%
PLANNING DEPARTMENT	351,486														351,486	415,418	(63,932)	-15%
INFORMATION TECHNOLOGY	328,834														328,834	299,864	28,970	10%
ENGINEERING	29,550														29,550	-	29,550	N/A
POLICE DEPARTMENT	3,586,364														3,586,364	3,691,008	(104,644)	-3%
FIRE DEPARTMENT	5,323,831														5,323,831	5,011,831	312,000	6%
STREET DEPARTMENT	1,128,164														1,128,164	1,214,908	(86,744)	-7%
NON-MAJOR FUNDS		1,935,009	430,000	-	254,453	584,467	659,988	6,100							1,935,009	1,798,330	136,679	8%
NATURAL GAS DEPARTMENT									8,769,758						8,769,758	8,374,390	395,368	5%
WATER & WASTEWATER DEPARTMENT										10,779,101					10,779,101	9,149,841	1,629,259	18%
SANITATION & TRANSFER STATION											4,347,480				4,347,480	4,330,353	17,127	0%
CENTRAL GARAGE												299,710			299,710	338,323	(38,613)	-11%
STORM WATER UTILITY													345,195		345,195	269,219	75,976	28%
CAPITAL EXPENDITURES														6,384,471	6,384,471	20,237,363	(13,852,892)	-68%
TOTAL EXPENDITURES	27,827,541	1,935,009	430,000	-	254,453	584,467	659,988	6,100	8,769,758	10,779,101	4,347,480	299,710	345,195	6,384,471	60,688,265	63,830,753	(3,142,488)	-5%
ENDING FUND BALANCE**	16,443,379	(184,182)	(20,403)	710	(101,953)	(92,467)	21,012	8,920	-	-	-	-	-	-	-	-	-	-
NET PROFIT(LOSS)*									362,242	3,486,310	103,310	8,290	266,843					
ANTICIPATED CHANGE IN FUND BALANCE	(224,077)																	
Reserved Fund Balance^{1**}	800,000							57,177										
Unreserved Fund Balance**	15,643,379							57,177										
	16,443,379							57,177										

* INCLUDING RESTRICTED AMOUNTS

¹ Reserve Fund Balance detail page 17

**CITY OF MURRAY
GENERAL FUND RECEIPTS**

	ACTUAL FY2024	BUDGET FY2025	BUDGET FY2026	NET DIFFERENCE	PERCENT CHANGE
OPERATING FUND SOURCES					
REAL & PERSONAL PROPERTY TAXES	3,582,500	3,200,000	3,600,000	400,000	13%
INSURANCE PREMIUM TAX	2,313,203	2,000,000	2,400,000	400,000	20%
OCCUPATIONAL LICENSE TAX	4,859,149	4,200,000	4,700,000	500,000	12%
OCCUPATIONAL BUSINESS LICENSES	374,393	325,000	350,000	25,000	8%
VEHICLE TAX - COUNTY COURT CLERK	465,571	425,000	425,000	-	0%
OMITTED TANGIBLES TAX	17,851	20,000	40,000	20,000	100%
FRANCHISE TAXES	179,425	183,914	183,914	-	0%
BANK SHARES TAXES	233,917	365,864	240,000	(125,864)	-34%
PAYMENT IN LIEU OF TAXES	58,816	59,000	62,000	3,000	5%
FIRE INSPECTION FEES	36,498	34,960	34,960	-	0%
CITATION FEES	600	5,000	1,000	(4,000)	-80%
BUILDING PERMITS	75,867	58,180	58,180	-	0%
MAT FUNDS - STREET ADMINISTRATION	50,000	50,000	50,000	-	0%
GF MISCELLANEOUS REVENUE	49,536	21,758	31,400	9,642	44%
BASE COURT REVENUES (HB 413)	14,244	20,000	20,000	-	0%
SCHOOL TAX COLLECTION FEE	64,461	50,000	70,000	20,000	40%
PENALTIES & INTEREST	53,713	50,000	55,000	5,000	10%
INTEREST INCOME	729,775	500,000	400,000	(100,000)	-20%
PARKING VIOLATIONS	6,225	10,000	5,000	(5,000)	-50%
PROPERTY RENT & SALES	13,679	1,034	15,000	13,966	1351%
TOTAL OPERATING FUND SOURCES	13,179,423	11,579,710	12,741,454	1,161,744	9%
OTHER FUND SOURCES					
TOURISM COMMISSION RECEIPTS	-	-	-	-	N/A
KLEFPF - POLICE EDUC. INCENTIVE SALARY	141,188	160,000	168,794	8,794	5%
KLEFPF - POLICE RETIREMENT INCENTIVE	53,965	62,500	60,310	(2,190)	-4%
DOFP - FIRE EDUC. INCENTIVE SALARY	153,486	148,000	168,794	20,794	14%
DOFP - FIRE RETIREMENT INCENTIVE	67,056	65,000	60,310	(4,690)	-7%
POLICE DEPT REIMB GRANTS	16,040	5,000	5,000	-	0%
MIS SCHOOL RESOURCE OFFICER SUPPORT	75,000	75,000	105,000	30,000	40%
NATURAL GAS DEPARTMENT	200,000	200,000	200,000	-	0%
WATER & WASTEWATER DEPARTMENT	200,000	200,000	200,000	-	0%
SANITATION & TRANSFER STATION	200,000	200,000	200,000	-	0%
TOTAL OTHER FUND SOURCES	1,106,735	1,115,500	1,168,208	52,708	5%
OPERATING AND OTHER SOURCES	14,286,158	12,695,210	13,909,662	1,214,452	10%

**CITY OF MURRAY
GENERAL FUND RECEIPTS**

	ACTUAL FY2024	BUDGET FY2025	BUDGET FY2026	NET DIFFERENCE	PERCENT CHANGE
SPECIAL FUND SOURCES					
KIA CLEANER WATER PROGRAM 4TH STREET WATER MAIN RELOCATION	291,302	0	0	-	N/A
FEMA DISASTER RELIEF	0	0	0	-	N/A
MURRAY PARK DONATIONS/CONTRIBUTIONS	83,500	150,000	100,000	(50,000)	-33%
Murray City Park LWCF Grant-Welcome Center	0	0	250,000	250,000	N/A
Murray City Park Welcome Center Donations	0	0	150,000	150,000	N/A
EECBG Funds Street Lighting to LED	0	0	1,000,000	1,000,000	N/A
AMERICAN RESCUE PLAN ACT GRANT FUNDS*	0	0	0	-	N/A
NATIONAL OIOPDS SETTLEMENT FUNDS	276,920	0	0	-	N/A
MURRAY CITY PARK LWCF GRANT	0	0	0	-	N/A
PROCEEDS FROM SALE OF ASSETS	25,650	0	0	-	N/A
TRANSPORTATION CABINET (BUSINESS LOOP)	-	500,000	7,758,158	7,258,158	1452%
TRANSPORTATION ENHANCEMENT GRANT (TAP)	(362,484)	0	0	-	N/A
TRANSPORTATION CABINET (FIRE LADDER TRUCK)	-	1,000,000	0	(1,000,000)	-100%
16th Street Sidewalk TAP Grant	30,333	3,627,165	3,483,454	(143,711)	-4%
HWY 121 Over Clayton Crk Util Reloc Grant	21,119	0	0	-	N/A
US 641 SOUTH UTILITY RELOCATION	-	0	0	-	N/A
DONATIONS	26,416	0	0	-	N/A
County and Sr Citizens Match-Weaks Center	-	0	57,980	57,980	N/A
HB 723 Grant Funds-Weaks Center Match	-	0	84,210	84,210	N/A
CDBG Grant Funds-Weaks Center	-	0	750,000	750,000	N/A
CDBG-CV UTILITY PROJECT GRANT	-	0	0	-	N/A
Grant - Dispatch Radio Room Remodel	-	0	60,000	60,000	N/A
E911 RADIO CONSOLE REPLACEMENT CMRS GRANT	-	169,000	0	(169,000)	-100%
POLICE BJA BODY WORN CAMERA FED GRANT	80,000	26,667	0	(26,667)	-100%
POLICE FEDERAL ASSET FORT/EQUIT SHARING FUNDS	0	0	0	0	N/A
TOTAL SPECIAL FUND SOURCES	472,756	5,472,832	13,693,802	8,220,970	150%
TOTAL FUNDING SOURCES	14,758,914	18,168,042	27,603,464	9,435,422	52%
FUNDS AVAILABLE BEGINNING OF YEAR			16,667,456		
TOTAL FUNDS AVAILABLE			44,270,920		

**CITY OF MURRAY
SPECIAL APPROPRIATIONS**

	ACTUAL FY2024	BUDGET FY2025	BUDGET FY2026	NET DIFFERENCE	PERCENT CHANGE
LOCAL ALLOCATIONS					
TOURISM COMMISSION RECEIPTS TRANSFER	-	-	-	-	0%
MURRAY - CALLOWAY PARK	160,000	160,000	160,000	-	0%
CITY HALL ANNUAL LEASE PAYMENT	12,570	13,000	13,000	-	0%
TRANSFER TO CEMETERY	60,000	60,000	60,000	-	0%
TRANSFER TO E911	260,000	260,000	260,000	-	0%
MURRAY CALLOWAY TRANSIT AUTHORITY	10,000	5,000	5,000	-	0%
MURRAY MAIN STREET	50,000	25,000	25,000	-	0%
MURRAY - CALLOWAY AIRPORT	14,600	7,300	7,300	-	0%
ANIMAL SHELTER	30,000	30,000	30,000	-	0%
REAPPROPRIATIONS	6,730	-	-	-	N/A
SPECIAL APPROPRIATIONS	1,620	-	-	-	N/A
PLAYHOUSE IN THE PARK	42,473	56,000	6,000	(50,000)	-89%
ECONOMIC DEVELOPMENT FUNDS	-	7,500	7,500	-	0%
HOPE CALLOWAY (FORMERLY GENTRY HOUSE)	12,000	6,000	6,000	-	0%
MAIN STREET YOUTH CENTER	10,000	5,000	5,000	-	0%
NEEDLINE	10,000	5,000	5,000	-	0%
MURRAY - CALLOWAY SENIOR CITIZENS	10,000	5,000	5,000	-	0%
MURRAY ART GUILD	7,000	3,500	3,500	-	0%
HUMAN RIGHTS COMMISSION	-	500	500	-	0%
WATCH PROGRAM	2,000	1,000	1,000	-	0%
	698,993	649,800	599,800	(50,000)	-8%

SPECIAL FUND EXPENDITURES

KIA CLEANER WATER PROGRAM 4TH STREET WATER MAIN RELOCATION	103,067	-	-	-	N/A
AMERICAN RESCUE PLAN ACT GRANT EXPENSE-CARRYFORWARD (\$5,092,362 less paving, HWY 80, Retent Incent)	2,516,537	-	-	-	N/A
National Opioids Settlement Fund Expenditure	-	-	100,000	-	N/A
Murray City Park Welcome Center Grant Expense	-	-	515,027	515,027	N/A
Street Lighting to LED-EECBG Grant Expense	-	-	1,000,000	1,000,000	N/A
MURRAY PARK FUND EXPENDITURES	105,905	500,000	200,000	(300,000)	-60%
TRANSPORTATION CABINET (BUSINESS LOOP)	17,545	500,000	7,758,158	7,258,158	1452%
US 641 SOUTH UTILITY RELOCATION	-	-	-	-	N/A
16th St Sidewalk TAP Grant and Local Match expense	37,700	4,533,957	4,354,319	(179,638)	-4%
HWY 121 Over Clayton Crk Util Reloc State Reimb	21,329	-	-	-	N/A
STREET REPAIRS*	-	-	-	-	N/A
SIDEWALK REPAIRS*	-	-	-	-	N/A
FIREHYDRANT MARKERS (Paving)	1,209	5,000	5,000	-	0%
POLICE BJA BODY WORN CAMERA FED GRANT EXPENSE	53,333	39,073	39,073	0	0%
POLICE REIMBURSEMENT GRANT-SVPP	-	-	-	-	N/A
Weeks Center Grant and match expense	-	-	937,500	937,500	N/A
EDC INCENTIVE PROGRAM	-	100,000	100,000	-	0%
BEAUTIFICATION COMMITTEE	-	10,000	7,500	(2,500)	-25%
TREE BOARD	-	-	7,500	7,500	N/A
MURRAY-CALLOWAY PARK PROJECT FUND	80,000	40,000	40,000	-	0%
TOTAL SPECIAL FUND EXPENDITURES	2,936,625	5,728,030	15,064,077	9,236,047	161%

* 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 FY2024	BUDGET FY2025	BUDGET FY2026	NET DIFFERENCE	PERCENT CHANGE
PERSONNEL EXPENSES					
SALARIES	394,333	429,702	419,957	(9,745)	-2%
SALARIES Admin Allocation to ABC	-	-	(7,717)	(7,717)	N/A
EDUCATION	-	1,500	-	(1,500)	-100%
LIFE INSURANCE	61	95	95	-	0%
EXPENSE ALLOWANCE - MAYOR	245	2,000	2,000	-	0%
MEDICAL INSURANCE	28,080	26,500	26,500	-	0%
SOCIAL SECURITY	29,907	32,872	32,127	(746)	-2%
WORKMEN'S COMPENSATION	801	5,500	1,000	(4,500)	-82%
UNEMPLOYMENT INSURANCE	3,275	4,500	2,500	(2,000)	-44%
KENTUCKY RETIREMENT	60,657	84,694	78,196	(6,498)	-8%
BENEFITS ON SALARY ALLOCATION TO ABC	-	-	(2,617)	(2,617)	N/A
SUBTOTAL	517,359	587,364	552,041	(35,323)	-6%
OPERATING EXPENSES					
BOARDS & COMMISSIONS	875	5,000	5,000	-	0%
FACILITIES MAINT.	10,891	8,000	8,000	-	0%
MISC OFFICE EQUIP	-	3,000	3,000	-	0%
ADVERTISING	3,467	5,000	5,000	-	0%
POSTAGE	4,248	6,800	5,300	(1,500)	-22%
TAX COLLECTION FEES	3,674	4,000	4,000	-	0%
PROFESSIONAL SERVICES	14,873	15,000	15,000	-	0%
BUSINESS LICENSE COST	-	-	2,500	2,500	N/A
CREDIT CARD EXPENSE	6,513	5,500	6,500	1,000	18%
TELEPHONE/INTERNET	371	-	-	-	N/A
UTILITIES	19,587	19,000	19,000	-	0%
GENERAL INSURANCE	177,703	180,000	195,000	15,000	8%
OFFICE SUPPLIES	9,115	17,000	9,000	(8,000)	-47%
TRAVEL & MEETINGS	5,295	9,150	9,150	-	0%
DUES & SUBSCRIPTIONS	18,485	12,000	12,000	-	0%
DRUG SCREENING/PHYSICALS	713	1,600	1,000	(600)	-38%
AUTO REPAIR AND MAINTENANCE	2,016	4,800	4,800	-	0%
VEHICLE LEASE EXPENSE	473	3,000	3,000	-	0%
MISCELLANEOUS	28,372	15,000	15,000	-	0%
ORDINANCE CODIFICATION	3,118	3,500	3,500	-	0%
LEGAL SERVICES	9,776	50,000	50,000	-	0%
CALLOWAY COUNTY PVA	40,000	40,000	40,000	-	0%
STREET LIGHTS	271,719	290,000	290,000	-	0%
COMMUNITY DEVELOPMENT	-	1,037,362	157,645	(879,717)	-85%
SUBTOTAL	631,284	1,734,712	863,395	(871,317)	-50%
CAPITAL EXPENDITURES					
SALE OF PROPERTY	(25,000)	-	-	-	0%
CAPITAL OTHER	-	-	-	-	0%
SUBTOTAL	(25,000)	-	-	-	0%
TOTAL	1,123,643	2,322,076	1,415,436	(906,640)	-39%

PLANNING DEPARTMENT

	ACTUAL FY2024	BUDGET FY2025	BUDGET FY2026	NET DIFFERENCE	PERCENT CHANGE
PERSONNEL EXPENSES					
SALARIES	195,112	199,566	186,296	(13,271)	-7%
EDUCATION	-	1,500	1,500	-	0%
LIFE INSURANCE	126	350	350	-	0%
MEDICAL INSURANCE	13,952	26,200	26,200	-	0%
SOCIAL SECURITY	15,774	15,267	14,252	(1,015)	-7%
WORKMEN'S COMPENSATION	3,752	2,900	2,900	-	0%
KENTUCKY RETIREMENT	42,921	39,335	34,688	(4,646)	-12%
SUBTOTAL	271,637	285,118	266,186	(18,932)	-7%
OPERATING EXPENSES					
LEGAL SERVICES	-	4,200	1,200	(3,000)	-71%
BOARDS AND COMMISSIONS	6,800	10,000	10,000	-	0%
PROFESSIONAL SERVICES	5,000	5,500	5,500	-	0%
ADVERTISING	1,183	2,000	2,000	-	0%
POSTAGE	530	1,000	1,000	-	0%
TELEPHONE	237	-	-	-	N/A
GASOLINE	348	1,000	700	(300)	-30%
AUTO REPAIR/MAINTENANCE	3,147	3,800	2,300	(1,500)	-39%
VEHICLE LEASE EXPENSE	-	-	-	-	N/A
MATERIALS & SUPPLIES	133	3,000	3,000	-	0%
TRAVEL & MEETINGS	750	3,000	1,000	(2,000)	-67%
DUES & SUBSCRIPTIONS	999	4,800	4,500	(300)	-6%
DRUG SCREENING & PHYSICALS	98	500	100	(400)	-80%
MISCELLANEOUS	429	1,000	500	(500)	-50%
MATERIAL & SUPPLIES	1,365	-	-	-	N/A
PLANNING/ZONING DEVELOPMENT	-	2,000	5,000	3,000	150%
CODE ENFORCEMENT**	-	60,000	30,000	(30,000)	-50%
BUILDING OFFICIAL OFFICE	867	3,500	3,500	-	0%
COMP. COMM. DEVELOPMENT	7,000	5,000	5,000	-	0%
ENGINEERING/CONSULTING	-	20,000	10,000	(10,000)	-50%
SUBTOTAL	28,886	130,300	85,300	(45,000)	-35%
CAPITAL EXPENDITURES					
FLEET MANAGEMENT	-	-	-	-	0%
PLANNING/ZONING DEVELOPMENT	-	-	-	-	0%
SUBTOTAL	-	-	-	-	N/A
TOTAL	300,523	415,418	351,486	(63,932)	-15%

**Moved from Police budget in FY25

FIRE DEPARTMENT

	ACTUAL FY2024	BUDGET FY2025	BUDGET FY2026	NET DIFFERENCE	PERCENT CHANGE
PERSONNEL EXPENSES					
SALARIES	1,906,779	1,898,731	1,990,236	91,505	5%
EDUCATION	-	3,500	3,500	-	0%
LIFE INSURANCE	2,123	3,600	1,500	(2,100)	-58%
MEDICAL INSURANCE	424,841	485,556	456,300	(29,256)	-6%
SOCIAL SECURITY	148,258	145,253	165,869	20,617	14%
STATE INCENTIVE	155,638	148,000	168,794	20,794	14%
WORKMEN'S COMPENSATION	51,146	50,000	50,000	-	0%
KENTUCKY RETIREMENT	882,840	730,458	768,404	37,946	5%
BENEFITS ON SALARY ALLOCATION TO ABC	-	-	(7,427)	(7,427)	0%
SUBTOTAL	3,571,625	3,465,098	3,597,176	132,079	4%
OPERATING EXPENSES					
FACILITY MAINTENANCE	22,163	26,000	23,000	(3,000)	-12%
FIRE HYDRANTS	36,283	36,300	36,653	353	1%
UTILITIES	13,214	18,000	15,000	(3,000)	-17%
ELECTRICITY	36,372	31,100	31,100	-	0%
OFFICE SUPPLIES	2,716	7,000	4,000	(3,000)	-43%
TELEPHONE	7,760	13,000	4,200	(8,800)	-68%
GASOLINE	27,711	35,000	28,000	(7,000)	-20%
UNIFORMS	19,514	20,125	20,125	-	0%
TRAINING SCHOOL & SUPPLIES	7,911	13,000	13,000	-	0%
VEHICLE REPAIR & MAINTENANCE	84,506	80,000	100,000	20,000	25%
EQUIPMENT REPAIR & MAINTENANCE	15,990	25,000	20,000	(5,000)	-20%
VEHICLE LEASE EXPENSE	3,724	4,600	3,500	(1,100)	-24%
HOUSEKEEPING SUPPLIES	4,825	6,500	6,500	-	0%
TRAVEL & MEETINGS	1,616	8,000	8,000	-	0%
DUES & SUBSCRIPTIONS	9,632	11,000	11,000	-	0%
MISC. EQUIPMENT	20,975	25,000	20,000	(5,000)	-20%
SAFETY PROGRAM	3,724	15,000	7,500	(7,500)	-50%
MISCELLANEOUS	5,131	8,000	8,000	-	0%
DRUG SCREENING/PRE-EMPLOYMENT	4,754	6,500	6,500	-	0%
FIRE MARSHALL OFFICE	2,801	3,800	3,800	-	0%
SUBTOTAL	331,322	392,925	369,878	(23,047)	-6%
CAPITAL EXPENDITURES					
FACILITY IMPROVE/DESIGN/CONSTRUCTION	-	-	-	-	0%
OTHER EQUIPMENT	23,527	10,000	21,535	11,535	115%
NEW VEHICLES	1,039,900	656,298	901,349	245,051	37%
FACILITY DEBT SERVICE (NEW FY21 Station)					
VEHICLE AND FACILITY DEBT SERVICE	433,893	487,510	433,893	(53,617)	-11%
SUBTOTAL	1,497,320	1,153,808	1,356,777	202,969	18%
TOTAL	5,400,267	5,011,831	5,323,831	312,000	6%

STREET DEPARTMENT

	ACTUAL FY2024	BUDGET FY2025	BUDGET FY2026	NET DIFFERENCE	PERCENT CHANGE
PERSONNEL EXPENSES					
SALARIES	416,593	415,324	405,604	(9,720)	-2%
EDUCATION	-	1,500	-	(1,500)	-100%
LIFE INSURANCE	469	1,055	500	(555)	-53%
MEDICAL INSURANCE	99,793	113,740	111,740	(2,000)	-2%
SOCIAL SECURITY	30,491	31,772	31,029	(744)	-2%
WORKMEN'S COMPENSATION	12,231	15,000	15,000	-	0%
KENTUCKY RETIREMENT	95,465	81,860	75,523	(6,337)	-8%
SUBTOTAL	655,042	660,252	639,396	(20,856)	-3%
OPERATING EXPENSES					
ADVERTISING	-	1,800	-	(1,800)	-100%
RENTAL EQUIPMENT	288	1,200	1,000	(200)	-17%
WATER, SEWER AND GAS	5,282	5,000	12,000	7,000	140%
ELECTRICITY	3,931	5,500	3,600	(1,900)	-35%
TELEPHONE	147	-	-	-	0%
OFFICE SUPPLIES	656	1,750	1,000	(750)	-43%
GASOLINE	24,922	28,000	23,000	(5,000)	-18%
VEHICLE REPAIR & MAINT	99,219	85,000	90,000	5,000	6%
VEHICLE LEASE EXPENSE	10,067	35,500	10,068	(25,432)	-72%
MATERIALS & SUPPLIES	27,699	30,000	30,000	-	0%
UNIFORMS	9,719	5,500	5,500	-	0%
EQUIP REPAIR & MAINT	5,130	22,600	10,000	(12,600)	-56%
GENERAL INSURANCE	-	2,500	-	(2,500)	-100%
SAFETY PROGRAM	875	7,000	5,000	(2,000)	-29%
TRAVEL & MEETINGS	7,043	1,400	1,400	-	0%
TRAINING	612	3,500	3,500	-	0%
LEGAL SERVICES	185	-	-	-	0%
MISCELLANEOUS	6,201	6,000	6,000	-	0%
FACILITY MAINTENANCE	3,305	3,000	3,000	-	0%
DUES & SUBSCRIPTIONS	6,660	5,500	5,500	-	0%
DRUG SCREENING/PRE-EMPLOYMENT	693	2,000	2,000	-	0%
STREET AND SIDEWALK MAINTENANCE	44,397	285,000	260,000	(25,000)	-9%
SUBTOTAL	257,031	537,750	472,568	(65,182)	-25%
CAPITAL EXPENDITURES					
RADIOS	-	-	-	-	0%
EQUIPMENT	-	16,906	16,200	(706)	-4%
CONCRETE SIDEWALK FORMS	-	-	-	-	0%
SUBTOTAL	-	16,906	16,200	(706)	-4%
TOTAL	912,073	1,214,908	1,128,164	(86,744)	-7%

POLICE DEPARTMENT

	ACTUAL FY2024	BUDGET FY2025	BUDGET FY2026	NET DIFFERENCE	PERCENT CHANGE
PERSONNEL EXPENSES					
SALARIES	1,748,581	1,719,503	1,875,278	155,775	9%
EDUCATION	-	3,600	3,600	-	0%
LIFE INSURANCE	2,011	4,015	2,000	(2,015)	-50%
MEDICAL INSURANCE	275,551	387,500	269,802	(117,698)	-30%
SOCIAL SECURITY	162,225	150,754	156,023	5,268	3%
STATE INCENTIVE	136,532	160,000	164,232	4,232	3%
WORKMEN'S COMPENSATION	47,967	42,000	42,000	-	0%
KENTUCKY RETIREMENT	798,541	753,536	819,487	65,951	9%
BENEFITS ON SALARY ALLOCATION TO ABC	-	-	(185,757)	(185,757)	N/A
SUBTOTAL	3,171,408	3,220,908	3,146,664	(74,244)	-2%
OPERATING EXPENSES					
MISC OFFICE EQUIP & MAINTENANCE	435	-	-	-	0%
OFFICE SUPPLIES	7,963	13,500	10,000	(3,500)	-26%
GASOLINE	72,782	76,000	60,000	(16,000)	-21%
VEHICLE REPAIR/ MAINTENANCE	73,805	35,000	60,000	25,000	71%
UNIFORMS	84,080	106,000	106,000	-	0%
CODE ENFORCEMENT**	6,536	-	-	-	0%
TRAINING, SCHOOLS & SUPPLIES	38,658	36,800	40,000	3,200	9%
IDENTIFICATION SUPPLIES	4,088	8,000	8,000	-	0%
TRAVEL & MEETINGS	2,198	5,500	5,500	-	0%
DUES & SUBSCRIPTIONS	9,027	7,000	7,000	-	0%
LEGAL SERVICES	44,443	-	-	-	0%
MISC. EQUIPMENT	7,474	9,000	9,000	-	0%
MISCELLANEOUS	9,604	10,200	10,200	-	0%
DRUG SCREENING/PRE-EMPLOYMENT	5,488	6,000	6,000	-	0%
POSTAGE	954	2,500	1,000	(1,500)	-60%
TELEPHONE	13,789	18,000	10,000	(8,000)	-44%
FACILITY MAINT.	19,518	27,000	27,000	-	0%
FACILITY UTILITIES	42,037	50,000	50,000	-	0%
SAFETY PROGRAM	8,361	10,000	10,000	-	0%
CRIME PREVENT/PUBLIC AFFAIRS/EDUCATION	2,673	20,000	20,000	-	0%
SUBTOTAL	453,913	440,500	439,700	(800)	0%
CAPITAL EXPENDITURES					
FACILITY IMPROVE CONSTRUCTION	-	-	-	-	N/A
OTHER EQUIPMENT	-	29,600	-	(29,600)	-100%
DEBT SERVICE - POLICE FLEET	-	-	-	-	N/A
NEW VEHICLES	287,533	-	-	-	N/A
SUBTOTAL	287,533	29,600	-	(29,600)	-100%
TOTAL	3,912,854	3,691,008	3,586,364	(104,644)	-3%

**Moved to Planning

INFORMATION TECHNOLOGY DEPARTMENT

	ACTUAL FY2024	BUDGET FY2025	BUDGET FY2026	NET DIFFERENCE	PERCENT CHANGE
OPERATING EXPENSES					
OFFICE EQUIPMENT REPAIRS & MAINT.	-	7,000	3,500	(3,500)	-50%
SOFTWARE LICENSING	66,826	82,184	82,184	-	0%
PROFESSIONAL SERVICES	5,190	10,000	6,000	(4,000)	-40%
TELEPHONE	10,927	28,530	18,000	(10,530)	-37%
OFFICE EXPENSE	73,166	81,000	115,500	34,500	43%
TRAINING, TRAVEL & MEETINGS	-	850	850	-	0%
DUES & SUBSCRIPTIONS	68,706	43,800	47,800	4,000	9%
MISCELLANEOUS OFFICE EQUIPMENT	-	12,500	6,000	(6,500)	-52%
SUBTOTAL	224,815	265,864	279,834	13,970	5%
CAPITAL EXPENDITURES					
IT Office Equipment	17,680	34,000	49,000	15,000	44%
SUBTOTAL	17,680	34,000	49,000	15,000	44%
TOTAL	242,495	299,864	328,834	28,970	10%

ENGINEERING DEPARTMENT

	ACTUAL FY2024	BUDGET FY2025	BUDGET FY2026	NET DIFFERENCE	PERCENT CHANGE
OPERATING EXPENSES					
Engineering & Consulting	-	-	5,000	5,000	N/A
Travel & Meetings - -	-	-	1,500	1,500	N/A
Dues & Subscriptions - -	-	-	150	150	N/A
Legal Services	-	-	1,500	1,500	N/A
Miscellaneous - -	-	-	250	250	N/A
Gasoline - -	-	-	150	150	N/A
Vehicle Repair & Maint - -	-	-	750	750	N/A
Vehicle Lease Expense	-	-	1,250	1,250	N/A
Material & Supplies - -	-	-	1,500	1,500	N/A
SUBTOTAL	-	-	12,050	12,050	N/A
CAPITAL EXPENDITURES					
Equipment-Capital - -	-	-	17,500	17,500	N/A
SUBTOTAL	-	-	17,500	17,500	N/A
TOTAL	-	-	29,550	29,550	N/A

**CITY OF MURRAY
GENERAL FUND
SUMMARY**

	ACTUAL FY2024	BUDGET FY2025	BUDGET FY2026	NET DIFFERENCE	PERCENT CHANGE
RECEIPTS					
OPERATING FUNDS	13,179,423	11,579,710	12,741,454	1,161,744	10%
OTHER FUNDS	1,106,735	1,115,500	1,168,208	52,708	5%
SPECIAL FUNDS	472,756	5,472,832	13,693,802	8,220,970	150%
TOTAL RECEIPTS	14,758,914	18,168,042	27,603,464	9,435,422	64%
EXPENDITURES					
PERSONNEL EXPENSES	8,187,071	8,218,739	8,201,463	(17,276)	0%
OPERATING EXPENSES	1,927,251	3,502,051	2,522,725	(979,326)	-28%
CAPITAL EXPENDITURES	1,777,533	1,234,314	1,439,477	205,163	17%
LOCAL ALLOCATIONS	698,993	649,800	599,800	(50,000)	-8%
SPECIAL FUND EXPENDITURES	2,936,625	5,728,030	15,064,077	9,336,047	163%
TOTAL EXPENDITURES	15,527,473	19,332,934	27,827,541	8,494,607	44%
CHANGE IN RESERVES	(768,559)	(1,164,892)	(224,077)	940,815	-81%

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
	\$	100,000	FY26 Allocation
Funds to finance future infrastructure, capital and fiscal needs.			
		\$ 300,000	

Fire Department Fleet and Equipment Replacement Plan	*		
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.			
		\$ -	

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	FY24 Allocation
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	FY25 Allocation
		\$ 200,000	

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 mausoleum	\$	100,000	FY24 Allocation
	\$	100,000	FY25 Allocation
	\$	100,000	FY26 Allocation
		\$ 300,000	

Total Reserved \$ 800,000

<u>Alcohol Beverage Control Program (ABC) Reserves</u>			
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.	\$	57,177	**

* CF - Prior year carry-forward

**POLICE DEPARTMENT
E911 EMERGENCY PROGRAM**

	ACTUAL FY2024	BUDGET FY2025	BUDGET FY2026	NET DIFFERENCE	PERCENT CHANGE
REVENUES:					
E911 TELEPHONE CHARGE	199,247	175,000	230,000	55,000	31%
MISCELLANEOUS	-	-	-	-	N/A
INTEREST INCOME	4,350	400	2,000	1,600	400%
GRANT FUNDS - E911	-	-	-	-	N/A
TRANSFER FROM GF	260,000	260,000	260,000	-	0%
FUND BALANCE CARRYOVER				-	N/A
TOTAL FUNDS AVAILABLE	463,597	435,400	492,000	56,600	13%
OPERATING EXPENSES:					
TELEPHONE CO. 911 MONTHLY FEE	77,609	75,000	85,000	10,000	13%
RADIO & TELEPHONE MAINT.	7,176	15,000	15,000	-	0%
SOFTWARE LICENSING	-	-	-	-	N/A
UNIFORMS	94	305	300	(5)	-2%
DUES & SUBSCRIPTIONS	4,306	5,000	500	(4,500)	-90%
MISCELLANEOUS	751	500	500	-	0%
SALARIES AND BENEFITS	375,614	408,258	423,167	14,909	4%
SUBTOTAL	465,550	504,063	524,467	20,404	4%
CAPITAL EXPENDITURES					
E911 COMMAND CENTER	1,027	500	-	(500)	-100%
Dispatch Radio Room Remodel	-	-	60,000	60,000	N/A
CAPITAL EQUIPMENT	-	189,000	-	(189,000)	-100%
SUBTOTAL	1,027	189,500	60,000	(129,500)	-12610%
	(2,980)	(258,163)	(92,467)	165,696	-5560%

**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 FY2024	BUDGET FY2025	BUDGET FY2026	NET DIFFERENCE	PERCENT CHANGE
REVENUES:					
MUNICIPAL AID TAX REVENUES	375,158	366,526	404,597	38,071	10%
BRINE SALES RECEIPTS	-	-	-	-	N/A
INTEREST INCOME	32,304	5,000	5,000	-	0%
FUND BALANCE CARRYOVER					
TOTAL FUNDS AVAILABLE	407,462	371,526	409,597	38,071	10%
EXPENDITURES:					
ST. PAVING, CONSTRUCT. & MILLING	191,985	275,000	275,000	-	0%
SIDEWALK CONSTRUCTION/MTCE	-	50,000	50,000	-	0%
STREET ADMINISTRATION-SALARIES	50,000	50,000	50,000	-	0%
DRAINAGE PROJECT	218	25,000	25,000	-	0%
BRINE PRODUCTION EXPENSES	-	30,000	30,000	-	0%
SUBTOTAL	242,203	430,000	430,000	-	0%
CAPITAL EXPENDITURES					
EQUIPMENT	15,950	-	-	-	N/A
BRINE EQUIPMENT	17,545	-	-	-	N/A
SUBTOTAL	33,495	-	-	-	N/A
NET FUND BALANCE	131,764	(58,474)	(20,403)	38,071	-65%

LOCAL GOVERNMENT ECONOMIC ASSISTANCE

	ACTUAL FY2024	BUDGET FY2025	BUDGET FY2026	NET DIFFERENCE	PERCENT CHANGE
REVENUES:					
LGEA TAX REVENUES	426	510	510	-	0%
INTEREST ON INVESTMENTS	761	200	200	-	0%
FUND BALANCE CARRYOVER				-	
TOTAL FUNDS AVAILABLE	1,187	710	710	-	0%
OPERATING EXPENSES:					
EQUIPMENT					
MAINTENANCE & CONSTRUCTION					
SUBTOTAL	-	-	-	-	N/A
CAPITAL EXPENDITURES:					
FACILITY MAINTENANCE					
SUBTOTAL	-	-	-	-	N/A
NET FUND BALANCE	1,187	710	710	-	0%

CEMETERY PERPETUAL CARE

	ACTUAL FY2024	BUDGET FY2025	BUDGET FY2026	NET DIFFERENCE	PERCENT CHANGE
REVENUES:					
CEMETERY LOT SALES & FEES	35,450	35,000	55,000	20,000	57%
INTEREST INCOME	7,295	4,500	8,000	3,500	78%
CEMETERY COLLECTION FEES	7,875	5,500	7,500	2,000	36%
GENERAL FUND TRANSFER	60,000	60,000	60,000	-	0%
MAUSOLEUM CRYPTS	21,575	20,000	20,000	-	0%
MISCELLANEOUS REVENUE	525	700	2,000	1,300	186%
FUND BALANCE CARRYOVER					
TOTAL FUNDS AVAILABLE	132,720	125,700	152,500	26,800	21%
OPERATING EXPENSES:					
TRUST FUND TRANSFERS					
SALARIES AND BENEFITS	60,060	60,404	62,853	2,449	4%
PROFESSIONAL SERVICES	-	20,000	-	(20,000)	-100%
LANDSCAPE MATERIALS	75	600	5,600	5,000	833%
EQUIPMENT REPAIR & MAINT.	8,376	5,000	5,000	-	0%
FACILITY MAINTENANCE	112	2,500	-	(2,500)	-100%
GROUNDS MAINTENANCE	68,857	72,500	72,500	-	0%
GASOLINE	4,412	2,000	5,000	3,000	150%
MATERIALS & SUPPLIES	6,612	10,000	10,000	-	0%
UTILITIES	2,366	4,150	2,500	(1,650)	-40%
EQUIPMENT	-	-	-	-	N/A
EXPANSION & DEVELOPMENT	-	-	-	-	N/A
MISCELLANEOUS	521	2,000	1,000	(1,000)	-50%
SUBTOTAL	151,391	179,154	164,453	(14,701)	-8%
CAPITAL EXPENDITURES					
STREET PAVING & CONSTRUCTION	43,134	40,000	40,000	-	0%
PROPERTY IMPROVEMENTS (Stormwater Drainage)	-	-	-	-	N/A
COLUMBARIUM (64 New urn niches)	-	-	-	-	N/A
EQUIPMENT	27,700	-	50,000	50,000	N/A
SUBTOTAL	70,834	40,000	90,000	50,000	125%
NET FUND BALANCE	(89,505)	(93,454)	(101,953)	(8,499)	9%

ALCOHOL BEVERAGE CONTROL PROGRAM

	ACTUAL FY2024	BUDGET FY2025	BUDGET FY2026	NET DIFFERENCE	PERCENT CHANGE
REVENUES:					
ALCOHOL SALES FEES	370,902	562,000	663,000	101,000	18%
PENALTIES AND FINES	2,658	-	-	-	N/A
APPLICATION AND RENEWAL FEES	-	-	-	-	N/A
INTEREST INCOME	32,058	2,500	18,000	15,500	620%
FUND BALANCE CARRYOVER*					
TOTAL FUNDS AVAILABLE	405,618	564,500	681,000	116,500	21%
PERSONNEL EXPENSES					
SALARIES - ABC Enforcement Officer	63,583	67,800	64,384	(3,417)	-5%
SALARIES - Police Officers (%)	297,107	251,141	273,990	22,849	9%
SALARIES - City Administration (%)	6,550	15,849	7,717	(8,132)	-51%
SALARIES - Non-Haz	10,685	25,363	-	(25,363)	-100%
SALARIES - Fire Marshall Allocation	-	-	9,198	9,198	N/A
SALARIES - Dispatch Allocation	-	-	24,375	24,375	N/A
LIFE INSURANCE	63	100	50	(50)	-50%
MEDICAL INSURANCE (ABC Officer)	20,783	12,578	15,000	2,422	19%
H S A EMPLOYER CONTRIBUTION	2,298	-	2,200	2,200	N/A
SOCIAL SECURITY (ABC Officer)	5,945	7,127	5,274	(1,853)	-26%
STATE INCENTIVE	4,300	4,300	4,562	262	6%
WORKMEN'S COMPENSATION	-	-	-	-	N/A
KENTUCKY RETIREMENT (ABC officer)	26,383	26,177	24,634	(1,543)	-6%
BENEFITS ALLOCATION IN	-	-	206,233	206,233	N/A
SUBTOTAL	437,697	410,435	637,616	227,181	55%
OPERATING EXPENSES:					
IT MISC OFFICE EQUIP & MAINTENANCE	1,058	2,500	2,500	-	0%
OFFICE SUPPLIES	246	500	500	-	0%
GASOLINE	612	350	700	350	100%
VEHICLE REPAIR/ MAINTENANCE	70	300	300	-	0%
GENERAL INSURANCE	1,061	500	500	-	0%
UNIFORMS	266	1,250	1,250	-	0%
TRAINING, TRAVEL & MEETINGS	-	3,000	3,000	-	0%
DUES & SUBSCRIPTIONS	-	300	300	-	0%
MISC. EQUIPMENT	-	1,000	1,000	-	0%
PROFESSIONAL SERVICES	509	2,500	2,500	-	0%
POSTAGE	100	100	100	-	0%
FACILITY UTILITIES/RENT	6,085	6,372	5,722	(650)	-10%
MISCELLANEOUS	124	1,500	1,500	-	0%
LEGAL	-	2,500	2,500	-	0%
ENFORCEMENT ADMINISTRATION	-	-	-	-	N/A
SUBTOTAL	10,131	22,672	22,372	(300)	-1%
CAPITAL EXPENDITURES:					
NEW VEHICLES	57,562	-	-	-	N/A
OFFICE EQUIPMENT	9,734	12,000	-	(12,000)	-100%
CAPITAL EQUIPMENT	-	4,400	-	(4,400)	-100%
SUBTOTAL	67,296	16,400	-	(16,400)	-100%
NET FUND BALANCE*	(109,506)	114,993	21,012	(93,981)	-82%

*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 spirits 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 FY2024	BUDGET FY2025	BUDGET FY2026	NET DIFFERENCE	PERCENT CHANGE
REVENUES:					
COURT AWARDS	-	15,000	15,000	-	0%
INTEREST INCOME	4	20	20	-	0%
OTHER RECEIPTS	-	-	-	-	N/A
FUND BALANCE CARRYOVER					
TOTAL FUNDS AVAILABLE	4	15,020	15,020	-	0%
OPERATING EXPENSES					
COURT FLOW-THROUGH COSTS	-	1,500	1,500	-	0%
TRAINING	-	-	-	-	N/A
MISCELLANEOUS EXPENSE	3,526	300	300	-	0%
NARCOTICS/CI EXPENSE	-	2,500	2,500	-	0%
K-9 PROGRAM	2,267	1,500	1,500	-	0%
MATERIALS & SUPPLIES	343	300	300	-	0%
EQUIPMENT					
SUBTOTAL	6,136	6,100	6,100	-	0%
CAPITAL EXPENDITURES					
K-9 NARCOTIC DOG		-		-	N/A
VEHICLE AND FLEET MANAGEMENT	-	-	-	-	N/A
CAPITAL EQUIPMENT	-	-	-	-	N/A
SUBTOTAL	-	-	-	-	N/A
NET FUND BALANCE	(6,132)	8,920	8,920	-	0%

NATURAL GAS DEPARTMENT

	ACTUAL FY2024	BUDGET FY2025	BUDGET FY2026	NET DIFFERENCE	PERCENT CHANGE
GAS SALES (PER 1,000 CF)					
RESIDENTIAL SALES	340,307	390,000	370,000	(20,000)	-5%
COMMERCIAL SALES	313,634	345,500	335,000	(10,500)	-3%
INDUSTRIAL SALES	604,725	655,000	660,000	5,000	1%
TOTAL	1,258,666	1,390,500	1,365,000	(25,500)	-2%
OPERATING REVENUE					
GROSS SALES	8,484,109	8,280,321	8,820,000	539,679	7%
(LESS COST OF GAS)	(4,502,774)	(4,793,890)	(5,273,279)	(479,389)	10%
TAP ON FEES	95,954	90,000	100,000	10,000	11%
CUSTOMER PENALTIES	26,168	20,000	20,000	-	0%
GROSS OPERATING PROFIT	4,103,457	3,596,431	3,666,721	70,290	2%
OPERATING EXPENSE					
SYSTEM MAINTENANCE	56,384	60,000	60,000	-	0%
SALARIES	1,218,995	1,306,320	1,422,314	115,994	9%
SOCIAL SECURITY EXPENSE	89,065	99,933	108,807	8,874	9%
EMPLOYEE RETIREMENT	273,607	257,476	264,835	7,359	3%
MEDICAL INSURANCE	309,823	324,180	317,580	(6,600)	-2%
WORKERS COMP INSURANCE	7,930	11,000	11,000	-	0%
GENERAL INSURANCE	73,167	69,170	72,500	3,330	5%
PROF SERVICES AND DUES	21,115	77,500	47,590	(29,910)	-39%
GENERAL OFFICE & MISC EXPENSE	131,925	145,400	131,200	(14,200)	-10%
ENGINEERING MATERIALS AND SUPPLIES	-	-	90	90	N/A
ENGINEERING AND CONSULTING	6,184	20,000	3,168	(16,833)	-84%
DUES & SUBSCRIPTIONS	18,183	18,000	17,000	(1,000)	-6%
UNIFORMS	14,300	11,000	15,000	4,000	36%
TRAINING/TRAVEL/MEALS	10,270	51,500	40,500	(11,000)	-21%
DRUG SCREENING	1,715	3,800	2,400	(1,400)	-37%
BAD DEBTS	3,368	5,250	2,625	(2,625)	-50%
GASOLINE	50,422	53,000	43,000	(10,000)	-19%
VEHICLE LEASE EXPENSE	54,323	68,000	38,500	(29,500)	-43%
EQUIPMENT & VEHICLE REPAIR	111,370	117,000	117,000	-	0%
FACILITY MAINTENANCE	21,012	22,000	18,000	(4,000)	-18%
UTILITIES	63,223	70,000	70,000	-	0%
DEPRECIATION	422,931	450,000	425,000	(25,000)	-6%
AMORTIZATION	39,391	25,000	35,000	10,000	40%
INTEREST EXP - CUST DEPOSITS	12,730	12,000	13,000	1,000	8%
TOTAL OPERATING EXPENSE	3,011,433	3,277,529	3,276,108	(1,421)	0%
OFFICE EQUIPMENT	-	27,000	27,000	-	0%
SOFTWARE LICENSING	70,242	89,771	94,771	5,000	6%
PROF SERVICES AND DUES	6,960	25,000	12,500	(12,500)	-50%
TELEPHONE	13,190	30,500	15,000	(15,500)	-51%
IT DEPARTMENT EXPENSES	22,671	54,600	27,300	(27,300)	-50%
IT TRAINING/TRAVEL/MEALS	-	2,500	1,000	(1,500)	-60%
DUES & SUBSCRIPTIONS	118,076	73,600	42,800	(30,800)	-42%
TOTAL IT EXPENSE	231,139	302,971	220,371	(82,600)	-27%
TOTAL EXPENSE	3,242,572	3,580,500	3,496,479	(84,021)	-2%
OPERATING PROFIT(LOSS)	860,885	15,931	170,242	154,311	969%
OTHER INCOME(EXPENSE)					
INTEREST INCOME	279,152	125,000	125,000	-	0%
MISCELLANEOUS INCOME	90,793	67,000	67,000	-	0%
TRANSFERS TO OTHER FUNDS	(200,000)	(200,000)	(200,000)	-	0%
TOTAL OTHER INCOME	169,945	(8,000)	(8,000)	-	0%
NET PROFIT(LOSS)	1,030,830	7,931	162,242	154,311	1946%
GRANT/OTHER INCOME	-	-	-	-	N/A
NET PROFIT(LOSS) INCLUDING GRANT INCOME	1,030,830	7,931	162,242	154,311	1946%

Public Works Capital Expenditures Budget

FY2026

Murray Natural Gas System (MNGS)

FY26 Rollforward of FY25 Capital Expenditures

City Hall Emergency Generator 50/50 Gas&Water (1 year lead time)	Admin	150,000
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FY25 MNGS Capital Expenditures Request Rollforward to FY26		\$ 150,000
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FY26 New Capital Expenditures

System Maintenance/Improvements/In House Projects	Public Works	\$ 200,000
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Roots Model 5 Prover Upgrade	Public Works	35,000
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GPS BASE and Rover Set up (split General Fund, Gas, Water)	Engineering	8,750
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FY26 New MNGS Capital Expenditures Request		\$ 243,750
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FY26 Total MNGS Capital Expenditures Request		\$ 393,750
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WATER & WASTEWATER DEPARTMENT

	ACTUAL FY2024	BUDGET FY2025	BUDGET FY2026	NET DIFFERENCE	PERCENT CHANGE
OPERATING REVENUE					
WATER SALES	4,280,856	4,509,934	4,558,096	48,162	1%
WASTEWATER SALES	6,607,613	6,841,228	6,903,983	62,755	1%
CUSTOMER PENALTIES	64,429	56,800	60,000	3,200	6%
WATER TAP ON FEES	79,195	75,000	75,000	-	0%
WASTEWATER TAP ON FEES	93,300	75,000	50,000	(25,000)	-33%
SEWER SURCHARGE	21,558	40,000	40,000	-	0%
TOTAL OPERATING REVENUE	11,146,951	11,597,962	11,687,079	89,117	1%
OPERATING EXPENSE					
SALARIES & BENEFITS					
WATER PLANT 401	430,179	422,291	410,180	(12,112)	-3%
WASTEWATER PLANT 402	823,099	800,898	766,682	(34,217)	-4%
WATER & WASTEWATER FIELD 403	1,147,756	1,208,815	1,207,764	(1,051)	0%
ENGINEERING 404	104,145	161,449	216,881	55,432	34%
GENERAL OFFICE 405	288,916	344,034	318,192	(25,842)	-8%
ADMINISTRATIVE 406	275,758	235,742	259,835	24,093	10%
TOTAL SALARIES & BENEFITS	3,069,853	3,173,230	3,179,534	6,303	0%
OPERATIONAL COSTS					
WATER PLANT	646,560	535,900	648,700	112,800	21%
WASTEWATER PLANT	1,549,747	1,117,500	1,416,500	299,000	27%
WATER & WASTEWATER FIELD	796,877	804,750	823,196	18,446	2%
ENGINEERING	4,809	13,290	6,940	(6,350)	-48%
GENERAL OFFICE	123,901	204,300	144,720	(59,580)	-29%
ADMINISTRATIVE	63,211	81,550	70,350	(11,200)	-14%
INFORMATION TECHNOLOGY	276,246	336,721	251,496	(85,225)	-25%
TOTAL OPERATIONAL COSTS	3,461,351	3,094,011	3,361,902	267,891	9%
TOTAL OPERATING EXPENSE	6,531,204	6,267,241	6,541,436	274,194	4%
OTHER EXPENSE					
INSURANCE COST	199,839	171,600	200,000	28,400	17%
DEPRECIATION	3,295,960	1,750,000	3,295,960	1,545,960	88%
AMORTIZATION COSTS	-	-	-	-	N/A
TRANSFERS TO OTHER FUNDS	-	200,000	200,000	-	0%
INTEREST EXPENSE	706,670	761,000	541,705	(219,295)	(0)
TOTAL OTHER EXPENSE	4,202,469	2,882,600	4,237,665	1,355,065	47%
OTHER INCOME					
INTEREST INCOME	1,156,162	270,000	500,000	230,000	85%
FOG PROGRAM INCOME	12,950	-	15,000	15,000	N/A
MISCELLANEOUS INCOME	117,895	100,000	100,000	-	0%
TOTAL OTHER INCOME	1,287,007	370,000	615,000	245,000	66%
PROFIT(LOSS)	1,700,285	2,818,121	1,522,978	(1,295,142)	-46%
GRANT/OTHER INCOME**					
GRANT INCOME	21,841	2,073,943	1,963,332	(110,611)	-5%
North Water Treatment Plant CWP	2,000,000	-	-	-	N/A
Transfer of ARPA Funds for HWY 80					
GRANT/OTHER INCOME	2,021,841	2,073,943	1,963,332	(110,611)	-5%
NET PROFIT(LOSS)					
INCLUDING GRANT INCOME	3,722,126	4,892,064	3,486,310	(1,405,754)	-29%

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 A07-06 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

PAYMENTS TO BE PAID FROM THE MWSS BOND AND INTEREST ACCOUNT FUNDED BY OPERATING PROFITS

Public Works Capital Expenditures Budget

FY2026

Murray Water and Sewer System (MWSS)

FY26 Rollforward of FY25 Capital Expenditures

Hwy 80 Sewer Extension and Lift Station Upgrade, Construction final	Public Works	FY24/5 Roll	778,962
Hwy 80 Sewer Extension and Lift Station Upgrade, Engineering fee	Public Works	FY24/5 Roll	98,556
Grease Separator System with billing software	WRRF	FY25 Roll	340,000
City Hall Emergency Generator 50/50 Gas&Water (1 year lead time)	Admin	FY25 Roll	150,000
Waterline Extension from Opportunity to Robert Young Blvd (Industrial Park)	Public Works	FY25 Roll	2,781,166
Purchase and Install 4th high service pump & motor	Water Treatment	FY25 Roll	200,000

FY24 MWSS Capital Expenditures Request Rollforward to FY25 **\$ 4,348,684**

FY26 New Capital Expenditures

System Maintenance/Improvements/In House Projects	Public Works	\$	250,000
Manhole Rehab/Replacement	Public Works		150,000
Grease Separator System installation	WRRF		50,000
Rehab Clarifier #3	WRRF		250,000
Concrete for Oxidation Ditch Drives	WRRF		50,000
Heated Pressure Washer	WRRF		7,000
Mixer	WRRF		35,000
Robertson Road Standpipe Maintenance Plan 3rd Year of 3	Water Treatment		92,887
Water Tank Washout/Inspections - 641 and 94 tanks	Water Treatment		7,500
Raw Water Well #1 lowered and grout seal replaced	Water Treatment		10,000
Restock Spare Parts	Water Treatment		15,000
GPS BASE and Rover Set up (split General Fund, Gas, Water)	Engineering		8,750

FY26 New MWSS Capital Expenditures Request **\$ 926,137**

FY26 Total MWSS Capital Expenditures Request

\$ 5,274,821

SANITATION & TRANSFER STATION

	BUDGET FY2024	BUDGET FY2025	BUDGET FY2026	NET DIFFERENCE	PERCENT CHANGE
OPERATING REVENUE					
REFUSE COLLECTION	2,189,982	2,200,000	2,250,000	50,000	2%
HOIST TRUCK	480,156	450,000	470,000	20,000	4%
TRANSFER STATION	1,365,083	1,200,000	1,500,000	300,000	25%
SPECIAL PICKUPS	13,265	15,290	15,290	-	0%
RECYCLING COLLECTION	116,430	117,000	117,000	-	0%
CUSTOMER PENALTIES	12,436	13,500	13,500	-	0%
TOTAL OPERATING REVENUE	4,177,352	3,995,790	4,365,790	370,000	9%
LESS CONTRACTING SERVICES					
REPUBLIC COLLECTIONS EXPENSE	(1,384,615)	(1,386,322)	(1,415,274)	(28,952)	2%
TRANSFER HAULING FEE	(1,504,736)	(1,536,126)	(1,582,210)	(46,084)	3%
TOTAL CONTRACTING SERVICES	(2,889,351)	(2,922,448)	(2,997,484)	(75,036)	3%
COLLECTION OPERATIONS					
SALARIES	370,198	371,294	388,339	17,045	5%
LIFE INSURANCE	94	105	105	-	0%
MEDICAL INSURANCE	18,610	19,500	19,500	-	0%
SOCIAL SECURITY	27,167	28,404	29,708	1,304	5%
WORKER'S COMPENSATION	1,627	1,425	1,425	-	0%
RETIREMENT	77,132	73,182	72,309	(873)	-1%
TRAINING/TRAVEL/MEALS	-	250	-	(250)	-100%
IT DEPARTMENT EXPENSES	142,124	209,121	148,946	(60,175)	-29%
PROFESSIONAL SERVICES	3,712	2,000	2,000	-	0%
TELEPHONE	-	-	-	-	N/A
UTILITIES/BLD OPERATING EXPENSE	36,461	35,500	35,500	-	0%
OFFICE EXPENSE	8,203	6,000	6,000	-	0%
GENERAL INSURANCE	37,631	35,000	38,000	3,000	9%
DUES AND SUBSCRIPTIONS	-	700	-	(700)	-100%
GASOLINE	6,732	7,000	7,000	-	0%
VEHICLE REPAIR & MAINTENANCE	-	3,500	3,500	-	0%
VEHICLE LEASE EXPENSE	9,280	10,125	3,000	(7,125)	-70%
MATERIALS & SUPPLIES	142	3,800	1,000	(2,800)	-74%
SAFETY/PPE	175	150	7,200	7,050	4700%
UNIFORMS	-	300	300	-	0%
EQUIPMENT REPAIR	14,323	50,000	50,000	-	0%
BAD DEBTS	-	-	-	-	N/A
GRANT EXPENSE	15,727	-	-	-	N/A
CITY HALL ANNUAL LEASE PAYMENT	12,570	12,570	12,570	-	0%
MISCELLANEOUS	5,027	5,700	1,500	(4,200)	-74%
TOTAL COLLECTION	786,935	875,626	827,902	(47,725)	-5%

SANITATION & TRANSFER STATION, CONTINUED

	BUDGET FY2024	BUDGET FY2025	BUDGET FY2026	NET DIFFERENCE	PERCENT CHANGE
TRANSFER STATION OPERATIONS					
SALARIES	107,855	108,887	93,046	(15,841)	-15%
LIFE INSURANCE	112	200	100	(100)	-50%
MEDICAL INSURANCE	16,514	20,550	20,800	250	1%
SOCIAL SECURITY	8,076	8,330	7,118	(1,212)	-15%
WORKER'S COMPENSATION	151	-	-	-	N/A
RETIREMENT	23,704	21,462	17,325	(4,136)	-19%
PROFESSIONAL SERVICES	16,109	-	-	-	N/A
TELEPHONE	-	-	-	-	N/A
UTILITIES	-	-	-	-	N/A
ELECTRICITY	6,408	5,000	6,500	1,500	30%
OFFICE EXPENSE	2,229	2,200	2,200	-	0%
GENERAL INSURANCE	-	500	-	(500)	-100%
TRAINING/TRAVEL/MEALS	70	1,200	500	(700)	-58%
DUES & SUBSCRIPTIONS	-	400	400	-	0%
MISCELLANEOUS	11,011	4,000	1,500	(2,500)	-63%
GASOLINE	836	1,400	1,000	(400)	-29%
VEHICLE REPAIR & MAINTENANCE	175	8,500	1,000	(7,500)	-88%
BUILDING MAINTENANCE	6,273	4,500	4,500	-	0%
MATERIALS & SUPPLIES	4,000	3,500	3,500	-	0%
UNIFORMS	1,009	950	1,400	450	47%
EQUIPMENT REPAIR	2,876	2,700	2,700	-	0%
LEACHATE DISPOSAL EXPENSE	-	-	14,300	14,300	N/A
BAD DEBTS	6,549	8,000	8,000	-	0%
TOTAL TRANSFER STATION	213,957	202,278	185,889	(16,389)	-8%
TOTAL OPERATING EXPENSE	1,000,892	1,077,905	1,013,791	(64,114)	-6%
OTHER EXPENSE					
DEPRECIATION	52,466	50,000	55,000	5,000	10%
AMORTIZATION	-	-	-	-	N/A
LANDFILL MAINTENANCE	77,615	80,000	80,000	-	0%
ENGINEERING DEPARTMENT SERVICES	-	-	1,205	1,205	N/A
TRANSFERS TO OTHER FUNDS	200,000	200,000	200,000	-	0%
INTEREST EXPENSE	-	-	-	-	-
TOTAL OTHER EXPENSE	330,081	330,000	336,205	6,205	2%
OTHER INCOME					
INTEREST INCOME	142,703	60,000	75,000	15,000	25%
MISCELLANEOUS INCOME	35,867	20,000	10,000	(10,000)	-50%
TOTAL OTHER INCOME	178,570	80,000	85,000	5,000	6%
NET PROFIT(LOSS)	135,598	(254,563)	103,310	357,873	-141%
GRANT INCOME	-	-	-	-	N/A
NET PROFIT(LOSS) INCLUDING GRANT INCOME	135,598	(254,563)	103,310	357,873	-141%

Public Works Capital Expenditures Budget

FY2026

Sanitation Collection & Transfer Station

Description	Requested By	Original Budget
FY26 Rollforward of FY25 Capital Expenditures		
Scalehouse Modular Office Building completion	Public Works FY25 Roll	\$ 43,400
FY26 Rollforward Sanitation Capital Expenditures		<hr/> 43,400
FY26 New Capital Expenditures		
NONE	Public Works	
FY26 New Sanitation Capital Expenditures Request		0
FY26 Total Sanitation Capital Expenditures Request		<hr/> 43,400

CENTRAL GARAGE

	ACTUAL FY2024	BUDGET FY2025	BUDGET FY2026	NET DIFFERENCE	PERCENT CHANGE
OPERATING REVENUE					
LABOR CHARGES					
FUEL/PARTS CHARGES (NET)					
INTERDEPARTMENT MAINTENANCE FEES	214,342	308,000	308,000	-	0%
INTEREST/MISCELLANEOUS INCOME	-	-	-	-	0%
TOTAL REVENUE	214,342	308,000	308,000	-	0%
EXPENSE					
SALARIES	148,111	153,419	160,240	6,821	4%
LIFE INSURANCE	164	275	275	-	0%
MEDICAL INSURANCE	33,354	40,500	32,500	(8,000)	-20%
SOCIAL SECURITY	9,704	11,737	12,258	522	4%
WORKMEN'S COMPENSATION	1,990	2,375	1,500	(875)	-37%
KENTUCKY RETIREMENT	33,738	30,239	29,837	(402)	-1%
TRAINING	70	2,000	1,000	(1,000)	-50%
WATER, SEWER & GAS	4,926	5,000	5,000	-	0%
ELECTRICITY	4,145	6,000	6,000	-	0%
TELEPHONE	-	-	-	-	0%
MATERIALS & SUPPLIES	14,323	15,000	15,000	-	0%
OFFICE SUPPLIES	955	1,500	1,200	(300)	-20%
UNIFORMS	2,669	3,090	2,400	(690)	-22%
VEHICLE LEASE EXPENSE	2,618	6,418	2,600	(3,818)	-59%
VEHICLE MAINTENANCE	346	1,000	1,000	-	0%
FUEL COSTS	1,216	900	900	-	0%
EQUIPMENT REPAIRS	948	19,000	5,000	(14,000)	-74%
AMORTIZATION	-	-	-	-	0%
DEPRECIATION	16,395	20,000	17,000	(3,000)	-15%
OTHER	4,331	4,920	4,000	(920)	-19%
TOTAL OPERATING EXPENSE	280,003	323,373	297,710	(25,663)	-9%
Software Licensing	-	-	-	-	0%
Professional Services	-	-	-	-	0%
Telephone	1,490	1,950	-	(1,950)	-100%
IT Department Office Expense	-	-	-	-	0%
Training/Travel/Meals	-	-	-	-	0%
Dues & Subscriptions	2,594	13,000	2,000	(11,000)	-85%
TOTAL IT EXPENSE	4,084	14,950	2,000	(12,950)	-87%
TOTAL EXPENSE	284,087	338,323	299,710	(38,613)	-11%
NET OPERATIONS	(69,745)	(30,323)	8,290	38,613	-127%

**Public Works Capital Expenditures Budget
FY2026
Central Garage**

Description	Requested By	Amount
FY26 New Capital Expenditures Request NONE		
FY26 New Central Garage Capital Expenditures Request		<hr/> 0

STORM WATER UTILITY

	BUDGET FY2024	BUDGET FY2025	BUDGET FY2026	NET DIFFERENCE	PERCENT CHANGE
OPERATING REVENUE					
DRAINAGE FEES	580,163	585,682	589,538	3,856	1%
PENALTIES	2,498	1,500	2,000	500	33%
TOTAL OPERATING REVENUE	582,661	587,182	591,538	4,356	1%
OPERATING EXPENSE					
SALARIES & BENEFITS	54,824	51,864	98,309	46,444	90%
COMPLIANCE MEASURES	-	-	-	-	
GENERAL OFFICE	5,472	5,405	4,095	(1,310)	-24%
IT DEPARTMENT EXPENSES	2,211	34,950	7,500	(27,450)	-79%
VEHICLE LEASE EXPENSE	970	2,000	1,000	(1,000)	-50%
DRAINAGE SUPPLIES	38,299	35,000	35,000	-	0%
ENGINEERING DEPARTMENT SERVICES	-	-	2,410	2,410	0%
ENGINEERING & CONSULTING	35,929	40,000	20,000	(20,000)	-50%
TOTAL OPERATING EXPENSE	137,705	169,219	168,314	(906)	-1%
OPERATING PROFIT/LOSS	444,956	417,963	423,224	5,262	1%
OTHER EXPENSE					
AMORTIZATION	-	-	-	-	0%
DEPRECIATION	116,881	100,000	176,881	76,881	77%
TOTAL OTHER EXPENSE	116,881	100,000	176,881	76,881	77%
OTHER INCOME					
INTEREST INCOME	20,822	20,000	20,000	-	0%
MISCELLANEOUS INCOME	380	500	500	-	0%
TOTAL OTHER INCOME	21,202	20,500	20,500	-	0%
PROFIT(LOSS)	349,277	338,463	266,843	(71,620)	-21%
GRANT/OTHER INCOME**					
FEMA DR-4595 Flood Reduction Project	195,697	2,470,000	-	(2,470,000)	-100%
NET PROFIT(LOSS)					
INCLUDING GRANT INCOME	544,974	2,808,463	266,843	(2,541,620)	-90%

Public Works Capital Expenditures Budget

FY2026

Stormwater Utility

Description	Requested By	Original Budget
FY26 Rollforward of FY25 Capital Expenditures		
814 Coldwater Rd. Infrastructure Rehabilitation	Stormwater Carry Over	\$ 200,000
Oak Dr. Box Culvert Replacement	Stormwater Carry Over	\$ 95,000
Poplar @ Woodlawn Infrastructure Rehabilitation	Stormwater Carry Over	\$ 40,000
Queensway Drainage Improvements	Stormwater Carry Over	\$ 65,000
Locust @ Broach Infrastructure Rehabilitation	Stormwater Carry Over	\$ 37,500
S 6th & Elm St Drainage Improvement	Stormwater Carry Over	\$ 85,000
FY26 Capital Expenditures*		
South 8th St box culvert replacement	Stormwater	\$ 150,000
FY26 Total Stormwater Capital Expenditures Request		\$672,500.00

** 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.

Note: Projects completed with ARPA funds not shown here

**CITY OF MURRAY
PAY CLASSIFICATION PLAN SUMMARY
NON-HAZARDOUS EMPLOYEES
FY2026**

GRADE	RATE OF PAY		ANNUAL	
	MIN	MAX	MIN	MAX
PT1	10.0000	29.0510	-	-
PT2	15.0000	40.4918	-	-
18	17.8500	23.6086	37,128	49,106
19	18.4099	24.4328	38,293	50,820
20	19.0229	25.5040	39,568	53,048
21	19.8030	26.9814	41,190	56,121
22	20.6389	28.3484	42,929	58,965
23	21.5305	29.0511	44,783	60,426
24	21.7533	30.3536	45,247	63,135
25	22.3106	31.7216	46,406	65,981
26	23.2097	33.1577	48,276	68,968
27	23.9823	34.6654	49,883	72,104
28	24.9659	36.2487	51,929	75,397
29	25.9826	37.8865	54,044	78,804
30	27.0657	39.6307	56,297	82,432
31	28.2032	41.4621	58,663	86,241
32	29.3970	43.3849	61,146	90,241
33	30.6507	45.4041	63,753	94,441
34	31.9676	47.5239	66,493	98,850
35	33.3500	49.7503	69,368	103,481
36	34.8015	52.0882	72,387	108,343
37	36.3254	54.5422	75,557	113,448
38	37.9255	57.1196	78,885	118,809
39	39.6067	59.8253	82,382	124,437
40	41.3706	62.6662	86,051	130,346
41	43.2233	65.6497	89,904	136,551
42	45.1683	68.7822	93,950	143,067
43	47.2109	72.0708	98,199	149,907
44	49.3553	75.5247	102,659	157,091
45	51.6073	79.1507	107,343	164,633
46	53.9719	82.9585	112,262	172,554

**CITY OF MURRAY
PAY CLASSIFICATION PLAN SUMMARY
HAZARDOUS EMPLOYEES
FY2026**

POLICE DEPARTMENT

GRADE	RATE OF PAY		ANNUAL		
	MIN	MAX	MIN	MAX	
21	17.8500	26.9814	37,128	56,121	
22	21.6460	28.3484	45,024	58,965	
23	22.9445	29.0511	47,725	60,426	
27	24.6945	34.6654	51,365	72,104	
28	24.9659	36.2487	51,929	75,397	
31	25.9445	41.4621	53,965	86,241	
33	E Admin	27.9445	45.4041	58,125	94,441
36	E Admin	34.8015	52.0882	72,387	108,343

* Starting hourly pay for a Police Officer as of 7/1/24 is \$21.9445 per hour.

** Starting hourly pay for a Police Officer Recruit as of 7/1/24 is \$20.6460 per hour.

FIRE DEPARTMENT (GUARANTEED OT)

GRADE	RATE OF PAY		ANNUAL		
	MIN	MAX	MIN	MAX	
22	11.3448	17.7166	37,755	58,961	
23	11.3448	18.1557	37,755	60,422	
25	11.3448	19.8247	37,755	65,977	
27	11.3448	21.6645	37,755	72,099	
31	11.3448	25.9126	37,755	86,237	
31	E Admin	11.3448	41.0871	23,597	85,461
36	E Admin	33.5515	50.8382	69,787	105,743

* 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 7/1/24 is \$12.0090 per hour.

*** Starting hourly pay for a Fire Fighter Trainee as of 7/1/24 is \$11.4998 per hour.