

EXHIBIT A

Budget, July 1, 2025 to June 30, 2026

Part A - Estimated Revenues

Line	Item	General Fund	Garbage	Local Govt Econ Assistance	Municipal Aid Program	Alcohol
1	Fund Balance Carry Forward	800,000.00	2,000,000.00	-	-	475,000.00
		Revenues				
2	Discount on tax	(11,000.00)	-	-	-	-
3	Property Tax current	730,000.00	-	-	-	-
4	Property Tax Prior	15,000.00	-	-	-	-
5	Penalties on taxes	6,500.00	-	-	-	-
6	Bank Tax	230,000.00	-	-	-	-
7	Payment in lieu of taxes	28,000.00	-	-	-	-
8	Franchise Taxes	50,000.00	-	-	-	-
9	Motor vehicle taxes	55,000.00	-	-	-	-
10	Alcohol License Fees	-	-	-	-	270,000.00
11	Alcohol Package Tax	-	-	-	-	625,000.00
12	Business License	140,000.00	-	-	-	-
13	Penalties License	500.00	-	-	-	-
14	Building Permits	30,000.00	-	-	-	-
15	Incurance Cos. License Fee	2,420,000.00	-	-	-	-
16	Utilities Franchise	820,000.00	-	-	-	-
17	OVC Franchise	80,000.00	-	-	-	-
18	HB 413 Revenue	18,000.00	-	-	-	-
19	Arrest fees	13,000.00	-	-	-	-
20	Payroll Tax	4,450,000.00	-	-	-	-
21	Interest income	85,000.00	-	-	-	-
22	Fire incentive pay	108,000.00	-	-	-	-
23	Miscellaneous	550,000.00	-	-	-	-
24	Police Incentive Pay	200,000.00	-	-	-	-
25	Wreck Reports	1,000.00	-	-	-	-
26	Garbage Collection	-	4,800,000.00	-	-	-
27	Refunds, Taxes and Licenses	(1,000.00)	-	-	-	-
28	Parking fines	500.00	-	-	-	-
29	LGEA Fund	-	-	-	-	-
30	MAPS Fund	-	-	-	177,000.00	-
31	Over/short	-	-	-	-	-
32	Garbage Compactor	-	4,000.00	-	-	-
33	Grant - KLC	6,000.00	-	-	-	-
34	HIDTA reimbursement	19,000.00	-	-	-	-
35	HiWay Safety Grant	20,000.00	-	-	-	-
36	FBI Reimbursement	21,500.00	-	-	-	-
37	Recycling income	-	410,000.00	-	-	-
38	N Main St. Grant	1,300,000.00	-	-	-	-
39	Community Center Lease	96,000.00	-	-	-	-
40	Rest. Tax Admin	120,000.00	-	-	-	-
41	Fire Dept. Billing	30,000.00	-	-	-	-
42	County Reimbursements	130,000.00	-	-	-	-
43	Recycle Grant	-	229,000.00	-	-	-
44	State Building Fees	40,000.00	-	-	-	-
45	Opoird Settlement	10,000.00	-	-	-	-
46	Tourism Reimbursement	35,000.00	-	-	-	-
47	State Fire Aid	15,000.00	-	-	-	-
48	Restaurant Tax	4,000,000.00	-	-	-	-
49	Proceeds from Insurance Loss	1,047,127.06	-	-	-	-
49A	Sanitation Admin Fee	1,120,000.00	-	-	-	-
Total Revenues		18,028,127.06	5,443,000.00	-	177,000.00	895,000.00
Total Available for Appropriation		18,828,127.06	7,443,000.00	-	177,000.00	1,370,000.00

Part B - General Government Appropriations

Appropriations:

Line	Item	General Fund	Garbage	Local Govt Econ Assistance	Municipal Aid Program	Alcohol
50	Council Salaries	45,000.00	-	-	-	-
51	Mayor Salary	54,000.00	-	-	-	-
52	Social Security	5,900.00	-	-	-	-
53	Medicare	1,600.00	-	-	-	-
54	Health	53,000.00	-	-	-	-
55	Retirement	20,000.00	-	-	-	-
56	Life Insurance	550.00	-	-	-	-
57	Dental Insurance	1,500.00	-	-	-	-
58	Telephones	3,000.00	-	-	-	-
59	Newspaper publications	8,000.00	-	-	-	-
60	Professional Fees	150,000.00	-	-	-	-
61	Building Maintenance	5,000.00	-	-	-	-
62	Electric Service	190,000.00	-	-	-	-
63	Water& Gas	35,000.00	-	-	-	-
64	Insurance	270,000.00	-	-	-	-
65	Chamber of Commerce	25,000.00	-	-	-	-
66	Miscellaneous expenses	-	-	-	-	-
67	Laurel Industrial Authority	225,000.00	-	-	-	-
68	Cumberland Valley ADD	2,000.00	-	-	-	-
69	HB 119	15,000.00	-	-	-	-
70	Unemployment insurance	25,000.00	-	-	-	-
71	Sampson Branch Debt	61,000.00	-	-	-	-
72	Charitable Donations	-	-	-	-	-
73	Credit Card fees	1,000.00	-	-	-	-
74	Restaurant Tax	4,000,000.00	-	-	-	-
75	Contingency	75,000.00	-	-	-	-
76	Public Relations	3,170.00	-	-	-	-
77	Ky Municipal Due	3,100.00	-	-	-	-
78	Zoning Adjustment Board	20,000.00	-	-	-	-
79	LLCJP	25,000.00	-	-	-	-
80	Code Enf Board	20,000.00	-	-	-	-
81	Opoird Settlement	140,000.00	-	-	-	-
82	Airport	40,000.00	-	-	-	-
83	HSA	100,000.00	-	-	-	-
84	OPAC	25,000.00	-	-	-	-
85	PHI Flight	8,000.00	-	-	-	-
86	911 Dispatch	200,000.00	-	-	-	-
87	Main Sidewalk Grant	1,650,000.00	-	-	-	-
88	Community Engagement	2,500.00	-	-	-	-
89	AR Dyche	30,000.00	-	-	-	-
90	Travel	1,000.00	-	-	-	-
91	Insurance Loss Proceeds to Tourism (subject to conditions)	1,047,127.06	-	-	-	-
92	IT salaries	79,000.00	-	-	-	-
93	IT Medicare	2,300.00	-	-	-	-
94	IT Social Security	9,400.00	-	-	-	-
95	IT Retirement	40,000.00	-	-	-	-
96	IT Health	50,000.00	-	-	-	-
97	IT Dental	600.00	-	-	-	-
98	IT Life	150.00	-	-	-	-
99	IT equipment and contracts	40,000.00	-	-	-	-
100	Drug testing	4,000.00	-	-	-	-
101	Safety Equipment	7,000.00	-	-	-	-
102	Safety Grant	6,000.00	-	-	-	-
103	Safety Training	1,500.00	-	-	-	-
104	Hazmat Management	2,000.00	-	-	-	-
105	Animal Shelter	20,000.00	-	-	-	-
106	OSHA 1910	6,000.00	-	-	-	-
106B	Parking Rent/Maint.	11,500.00	-	-	-	-

Part B - Total General Government Appropriations:	8,865,897.06	-	-	-	-
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Part C - Legal Appropriations

Line	Item	General Fund	Garbage	Local Govt Econ Assistance	Municipal Aid Program	Alcohol
107	City Attorney Professional Fees	115,000.00	-	-	-	-
108	Other Attorney Professional Fees-Outside Counsel	5,000.00	-	-	-	-
109	City Council Hired Attorney Professional Fees	115,000.00	-	-	-	-
110	Update ordinances	-	-	-	-	-
111	Office supplies/publications	3,500.00	-	-	-	-

Part C - Total Legal Appropriations:	238,500.00	-	-	-	-
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Part D - Administrative Appropriations

Line	Item	General Fund	Garbage	Local Govt Econ Assistance	Municipal Aid Program	Alcohol
112	Clerk/Admin Salaries	330,000.00	25,000.00	0.00	0.00	0.00
113	Social Security	22,000.00	0.00	0.00	0.00	0.00
114	Medicare	6,000.00	0.00	0.00	0.00	0.00
115	Retirement	72,000.00	0.00	0.00	0.00	0.00
116	Health Insurance	90,000.00	0.00	0.00	0.00	0.00
117	Life Insurance	500.00	0.00	0.00	0.00	0.00
118	Dental Insurance	1,200.00	0.00	0.00	0.00	0.00
119	Printing	5,000.00	0.00	0.00	0.00	0.00
120	Postage	6,000.00	0.00	0.00	0.00	0.00
121	Office Supplies	4,000.00	0.00	0.00	0.00	0.00
122	Miscellaneous	500.00	0.00	0.00	0.00	0.00
123	Training	2,000.00	0.00	0.00	0.00	0.00
124	Bamboo/CPA	60,000.00	0.00	0.00	0.00	0.00
125	New Equipment	3,000.00	0.00	0.00	0.00	0.00
126	Cleaning Supplies	1,500.00	0.00	0.00	0.00	0.00

Part D - Total Administrative Appropriations:	603,700.00	25,000.00	-	-	-
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Part E - Building Inspector/Code Enforcement Appropriations

Line	Item	General Fund	Garbage	Local Govt Econ Assistance	Municipal Aid Program	Alcohol
127	Building Department Salaries	190,000.00	-	-	-	-
128	Social Security	12,500.00	-	-	-	-
129	Medicare	3,000.00	-	-	-	-
130	Retirement	43,000.00	-	-	-	-
131	Health Insurance	60,000.00	-	-	-	-
132	Dental Insurance	700.00	-	-	-	-
133	Life Insurance	300.00	-	-	-	-
134	Vehicle Maintenance	4,000.00	-	-	-	-
135	Travel	-	-	-	-	-
136	Uniforms	1,000.00	-	-	-	-
137	License/Membership	1,000.00	-	-	-	-
138	Fuel	8,000.00	-	-	-	-
139	Office Supplies	1,000.00	-	-	-	-
140	Training	3,000.00	-	-	-	-
141	Update Map	1,000.00	-	-	-	-

Part E - Total Building/Code Appropriations:	328,500.00	-	-	-	-
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Part F - Police Department Appropriations

Line	Item	General Fund	Garbage	Local Govt Econ Assistance	Municipal Aid Program	Alcohol
142	Police Salaries	1,400,000.00	-	-	-	880,000.00
143	Incentive Pay	200,000.00	-	-	-	-
144	Social Security	135,000.00	-	-	-	-
145	Medicare	34,200.00	-	-	-	-
146	Retirement	262,500.00	-	-	-	445,000.00
147	Health Insurance	600,000.00	-	-	-	-
148	Life Insurance	2,500.00	-	-	-	-
149	Dental Insurance	8,000.00	-	-	-	-
150	Uniforms	12,000.00	-	-	-	-
151	Fuel/oil	100,000.00	-	-	-	-
152	Office Supplies	3,000.00	-	-	-	-
153	Communications/SVS	2,100.00	-	-	-	-
154	Training	15,000.00	-	-	-	-
155	Police IT, equipment and services	-	-	-	-	-
156	K-9 Maintenance	8,000.00	-	-	-	-
157	Building Maintenance	5,000.00	-	-	-	-
158	Postage	200.00	-	-	-	-
159	Cleaning supplies	1,000.00	-	-	-	-
160	Comm Pol/Dom Viol.	3,000.00	-	-	-	-
161	HB 413/Court	18,000.00	-	-	-	-
162	Investigation section	3,000.00	-	-	-	-
163	Highway safety grant	20,000.00	-	-	-	-
164	Car and equipment	150,000.00	-	-	-	45,000.00
165	Vehicle Maintenance	45,000.00	-	-	-	-
Part F - Total Police Appropriations:		3,027,500.00	-	-	-	1,370,000.00

Part G - Fire Department Appropriations

Line	Item	General Fund	Garbage	Local Govt Econ Assistance	Municipal Aid Program	Alcohol
166	Fire Salaries	1,050,000.00	-	-	-	-
167	Incentive Pay	108,000.00	-	-	-	-
168	Social Security	75,000.00	-	-	-	-
169	Medicare	20,000.00	-	-	-	-
170	Retirement	420,000.00	-	-	-	-
171	Health Insurance	390,000.00	-	-	-	-
172	Life Insurance	2,000.00	-	-	-	-
173	Dental Insurance	4,300.00	-	-	-	-
174	Building Maintenance	12,000.00	-	-	-	-
175	Vehicle Maintenance	30,000.00	-	-	-	-
176	Radio Repairs	7,000.00	-	-	-	-
177	Fire School	11,000.00	-	-	-	-
178	Miscellaneous	1,000.00	-	-	-	-
179	Uniforms	7,000.00	-	-	-	-
180	Fuel	30,000.00	-	-	-	-
181	Cleaning supplies	2,000.00	-	-	-	-
182	Office Supplies	2,000.00	-	-	-	-
183	Insurance	60,000.00	-	-	-	-
184	Medical supplies	40,000.00	-	-	-	-
185	Turn out gear	20,000.00	-	-	-	-
186	CPR	5,000.00	-	-	-	-
187	New Vehicle	30,000.00	-	-	-	-
188	Honor Guard	2,000.00	-	-	-	-
189	Fire Equipment	20,000.00	-	-	-	-
190	Fire IT	10,000.00	-	-	-	-
191	Public relations	2,000.00	-	-	-	-
192	Fire truck payment	114,000.00	-	-	-	-
193	Fire prevention	4,000.00	-	-	-	-
Part G - Total Fire Appropriations:		2,478,300.00	-	-	-	-

Part H -Rescue Appropriations

Line	Item	General Fund	Garbage	Local Govt Econ Assistance	Municipal Aid Program	Alcohol
194	Rescue Squad salaries contribution	145,000.00	-	-	-	-
195	Social Security	9,000.00	-	-	-	-
196	Medicare	2,000.00	-	-	-	-
197	Retirement	40,000.00	-	-	-	-
198	Health Insurance	50,000.00	-	-	-	-
199	Life Insurance	200.00	-	-	-	-
200	Dental Insurance	500.00	-	-	-	-
201	Fuel	25,000.00	-	-	-	-
202	Vehicle Maintenance	10,000.00	-	-	-	-
203	Radio Repairs	3,000.00	-	-	-	-
204	Equipment/Radio	4,000.00	-	-	-	-
205	Training	4,000.00	-	-	-	-
206	Public relations	500.00	-	-	-	-
207	Turn out gear	4,000.00	-	-	-	-
208	Truck payment	31,000.00	-	-	-	-
209	Jaws of life	20,000.00	-	-	-	-
210	IT	6,200.00	-	-	-	-
211	Dive equipment	10,000.00	-	-	-	-
212	Utilities	20,000.00	-	-	-	-

Part H - Total Rescue Appropriations:	384,400.00	-	-	-	-
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Part I -Public Works Department Appropriations

Line	Item	General Fund	Garbage	Local Govt Econ Assistance	Municipal Aid Program	Alcohol
213	Public Works Department salaries	1,250,000.00	-	-	-	-
214	Social Security	65,000.00	-	-	-	-
215	Medicare	16,000.00	-	-	-	-
216	Retirement	220,000.00	-	-	-	-
217	Health Insurance	440,000.00	-	-	-	-
218	Life Insurance	2,000.00	-	-	-	-
219	Dental Insurance	6,200.00	-	-	-	-
220	Vehicle Maintenance	55,000.00	-	-	-	-
221	Uniforms	5,000.00	-	-	-	-
222	Motor fuel/oil	45,000.00	-	-	-	-
223	Blacktop Construction material	50,000.00	-	-	177,000.00	-
224	Construction material (other than blacktop)	15,000.00	-	-	-	-
225	Salt	30,000.00	-	-	-	-
226	Hand tools	2,000.00	-	-	-	-
227	Maintenance Products	4,000.00	-	-	-	-
228	Street signs	10,000.00	-	-	-	-
229	Sidewalks	10,000.00	-	-	-	-
230	New/Used equipment	25,000.00	-	-	-	-
231	Building Maintenance	2,000.00	-	-	-	-
232	Infrastructure	134,500.00	-	-	-	-
233	Tree trimming	3,000.00	-	-	-	-
234	Public Works IT	9,000.00	-	-	-	-
235	Office equipment	800.00	-	-	-	-
236	Weed control	3,000.00	-	-	-	-
237	Safety and training	1,000.00	-	-	-	-

Part I -Total Public Works Appropriations:	2,403,500.00	-	-	177,000.00	-
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Part J -Sanitation Department Appropriations

Line	Item	General Fund	Garbage	Local Govt Econ Assistance	Municipal Aid Program	Alcohol
238	Sanitation Department salaries	-	1,400,000.00	-	-	-
239	Social Security	-	61,000.00	-	-	-
240	Medicare	-	15,000.00	-	-	-
241	Retirement	-	210,000.00	-	-	-
242	Health Insurance	-	430,000.00	-	-	-
243	Life Insurance	-	2,000.00	-	-	-

244	Dental Insurance	-	5,500.00	-	-	-
245	Vehicle Maintenance	-	100,000.00	-	-	-
246	Dumping	-	1,000,000.00	-	-	-
247	Uniforms	-	15,000.00	-	-	-
248	Motor fuel/oil	-	140,000.00	-	-	-
249	Dumpster Repair	-	6,000.00	-	-	-
250	Shop tools	-	5,000.00	-	-	-
251	Dumpsters	-	120,000.00	-	-	-
252	Tree trimming	-	-	-	-	-
253	Public Works IT	-	5,000.00	-	-	-
254	Building Maintenance	-	500,000.00	-	-	-
255	Leaf truck/garbage truck equipment repair	-	1,225,500.00	-	-	-
256	Office supplies		1,000.00			
257	Cleaning supplies		1,000.00			
258	Compactor maintenance and installation		2,000.00			
259	New/used compactors		500,000.00			
260	Recycling grant		229,000.00			
261	Garbage truck payment		70,000.00			
262	Recycle expense		6,000.00			
261	Recycling miscellaneous expense	-	10,000.00	-	-	-
262	Safety and training		9,000.00			
229	Administrative fee		1,120,000.00	-	-	-

Part J -Total Sanitation Works Appropriations:	-	7,188,000.00	-	-	-
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Total Appropriations:	18,330,297.06	7,188,000.00	-	-	-
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Balance ending (available funds less appropriations)	497,830.00	255,000.00	-	-	-
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