

**City of Crestview Hills, KY
Fiscal Year 2024-2025
Adopted Budget**

<u>Category Description</u>	<u>Adopted Budget FY 2023-2024</u>	<u>FY 2023-2024 Projected</u>	<u>Adopted Budget FY 2024-2025</u>
<u>Revenues</u>			
Property Taxes	\$795,000	\$798,834	\$825,000
Licenses & Permits	\$3,211,657	\$3,313,237	\$3,316,889
Intergovernmental	\$142,658	\$153,148	\$151,484
Charges for Services	\$159,719	\$161,834	\$178,135
Fines & Forfeitures	\$6,000	\$9,024	\$6,000
Investment Income	\$86,000	\$185,566	\$160,000
Other Revenues	\$5,500	\$14,891	\$5,500
Total Revenues	\$4,406,534	\$4,636,534	\$4,643,008
<u>Expenditures</u>			
General Government	\$892,446	\$849,350	\$1,010,025
Public Safety	\$2,233,772	\$2,229,749	\$2,358,065
Public Works	\$1,143,341	\$576,391	\$1,915,018
Community Services	\$137,150	\$124,163	\$146,150
Total Expenditures	\$4,406,709	\$3,779,654	\$5,429,258
Net change in fund balances	(\$175)	\$856,880	(\$786,250)
Beginning Fund Balance	\$4,258,119	\$4,720,315	\$5,577,196
Prior Period Adjustment(s)	\$0	\$0	\$0
Ending Fund Balance	\$4,257,945	\$5,577,196	\$4,790,946

**City of Crestview Hills, KY
General Fund FY 2024-2025
Adopted Budget
Revenues**

<u>Account Description</u>	<u>Adopted Budget FY 2023-2024</u>	<u>FY 2023-2024 Projected</u>	<u>Adopted Budget FY 2024-2025</u>
Revenues			
<u>Property Taxes</u>			
Current Year Property Tax	820,000	823,729	850,000
Private Road Discount	(25,000)	(24,001)	(25,000)
Special Assessments	0	0	0
Prior Year Property Tax	0	0	0
Tax Refunds	0	(894)	0
<i>Total Property Taxes</i>	<u>795,000</u>	<u>798,834</u>	<u>825,000</u>
<u>Licenses and Permits</u>			
Local Deposits Franchise Fees	43,000	43,344	42,000
Cable Franchise Fees	33,000	29,871	30,000
Occupational License Fees	62,000	64,452	62,000
Net Profit/Gross Receipts Fees	500,000	540,364	515,000
Payroll Tax	2,400,079	2,476,207	2,513,000
Kenton County Collection Costs	(59,442)	(62,220)	(63,401)
Board of Adjustment Fees	500	500	500
Rental Registration	420	345	390
Liquor License Fees	7,100	7,400	7,400
Utility Franchise Fees	225,000	212,975	210,000
<i>Total Licenses and Permits</i>	<u>3,211,657</u>	<u>3,313,237</u>	<u>3,316,889</u>
<u>Intergovernmental</u>			
Municipal Road Aid	64,250	74,667	70,000
Police Lease Revenue	76,908	76,908	79,984
Police Utilities & Maint	0	0	0
Engineering Reimbursements	0	0	0
Other Grants	1,500	1,574	1,500
<i>Total Intergovernmental</i>	<u>142,658</u>	<u>153,148</u>	<u>151,484</u>
<u>Charges for Services</u>			
Copying, Phone, Misc	10	0	10
Recreational Fees	0	0	0
Recreational Contributions	15,500	17,000	15,000
Solid Waste & Recycling Fee	136,500	137,125	137,125
<i>Total Charges for Services</i>	<u>152,010</u>	<u>154,125</u>	<u>152,135</u>
<u>Fines and Forfeitures</u>			
Police Fines	1,000	2,250	1,000
Alarm Drops	0	0	0
Penalty and Interest - Property Tax	5,000	6,774	5,000
Penalty and Interest - Bank Deposits	0	0	0
<i>Total Fines and Forfeitures</i>	<u>6,000</u>	<u>9,024</u>	<u>6,000</u>
<u>Investment Income</u>			
Investments Interest	50,000	78,239	70,000
Dividends	0	0	0
General Fund Interest	36,000	107,326	90,000
<i>Total Investment Income</i>	<u>86,000</u>	<u>185,566</u>	<u>160,000</u>
<u>Other Revenues</u>			
Miscellaneous	5,500	14,891	5,500
<i>Total Other Revenues</i>	<u>5,500</u>	<u>14,891</u>	<u>5,500</u>
Total Revenues	<u>4,398,825</u>	<u>4,628,825</u>	<u>4,617,008</u>

**City of Crestview Hills, KY
General Fund FY 2024-2025
Adopted Budget
Expenditures**

<u>Account Description</u>	<u>Adopted Budget FY 2023-2024</u>	<u>FY 2023-2024 Projected</u>	<u>Adopted Budget FY 2024-2025</u>
<u>Expenditures</u>			
GENERAL GOVERNMENT			
<u>Personnel Services</u>			
Mayor and Council	36,756	36,665	37,927
City Administrative Officer	131,865	131,865	137,079
Finance Officer/Treasurer	100,075	100,075	104,078
Administrative Assistant	0	0	0
Deputy City Clerk	0	0	0
City Clerk	66,170	66,129	69,054
Overtime - Administrative Assistant	0	0	0
Overtime - City Clerk	0	0	0
Tax Compliance Officer	38,212	34,095	39,738
Finance & Administrative Clerk	24,024	21,973	22,714
Auxiliary Staff/Temp	1,000	0	1,000
Overtime - Auxiliary Staff	0	0	0
Subtotal Personnel	398,102	390,801	411,590
<u>Fringe Benefits</u>			
Administrative Retirement	71,139	71,061	62,559
FICA	30,691	30,110	31,761
Workers Comp/Unemployment	2,075	(4,929)	2,075
Life Insurance	1,500	1,460	1,500
Compensated Absences/Vacation Buyback	6,000	5,708	6,500
Medical Insurance	62,399	66,136	72,550
Dental Insurance	3,750	3,835	4,250
Long Term Disability	1,200	853	1,200
Short Term Disability	3,000	1,460	2,000
Subtotal Fringe Benefits	181,754	175,695	184,394
<u>Contractual Services</u>			
Advertising	5,500	2,920	5,500
Printing	500	261	500
Office Maintenance Contracts	4,000	4,108	4,000
Insurance/Bonds	17,500	18,837	20,000
Audit	12,000	9,760	15,000
Publish Audit	0	0	0
Financial Consultant	2,000	0	2,000

**City of Crestview Hills, KY
General Fund FY 2024-2025
Adopted Budget
Expenditures**

<u>Account Description</u>	Adopted	FY 2023-2024	Adopted
	Budget	Projected	Budget
	<u>FY 2023-2024</u>	<u>Projected</u>	<u>FY 2024-2025</u>
Legal Issues (Appeals, Lawsuits)	2,000	0	2,000
Attorney	35,000	21,021	35,000
Automobile Maintenance and Repair	2,000	1,284	2,000
Equipment Maintenance and Repair	1,000	1,000	1,000
Computer Maintenance, Repair	2,500	750	2,000
Computer Program Tech Support	17,250	20,490	24,500
Internet Support/Dues	8,500	8,500	9,500
Local/Long Distance Telephone	6,500	6,095	6,500
Cellular/Paging Services	1,740	1,740	1,740
Sanitation/Water	3,000	4,727	4,000
Building Utilities	30,000	20,743	25,000
Utility Grant Expenditures	0	0	0
Board of Adjustment Stipend	2,000	2,000	2,000
KCMPZC Stipend	300	300	300
Ethics Board Stipend	300	300	300
Economic Development	25,000	18,076	25,000
Rent Subsidy Program Expense	0	0	75,000
Property Valuation Assessments	25,000	24,047	25,000
Zoning Administrative Fees	500	0	500
Building Inspection Fees	2,000	786	2,000
Payroll Fees	3,000	3,507	4,200
Subtotal Contractual Services	209,090	171,251	294,540
 <u>Materials and Supplies</u>			
Postage	2,000	1,818	2,000
Office Supplies	5,500	5,415	5,500
Subscriptions	3,500	2,286	3,000
Auto Fuel	3,000	1,973	2,500
Computer Programs	1,000	919	1,000
Subtotal Materials/Supplies	15,000	12,412	14,000
 <u>Other Costs</u>			
Training	3,000	859	2,500
Dues/Meeting Fees	6,000	5,785	6,500
Chamber/KLC Seminars/Conventions	5,000	4,145	5,000
Travel/Meals/Lodging	5,000	5,779	6,000
Memorials/Plaques	2,000	0	2,000

**City of Crestview Hills, KY
General Fund FY 2024-2025
Adopted Budget
Expenditures**

<u>Account Description</u>	<u>Adopted Budget FY 2023-2024</u>	<u>FY 2023-2024 Projected</u>	<u>Adopted Budget FY 2024-2025</u>
City Building Maint. And Repair	20,000	27,242	35,000
COVID-19 Expenditures	0	0	0
Miscellaneous	5,000	4,046	5,000
Subtotal Other Costs	46,000	47,855	62,000
<u>Capital Outlay</u>			
Technical Equipment (PC Conversion)	40,000	39,149	15,000
Office Equipment	2,500	2,186	2,500
Automobile	0	10,000	0
Subtotal Capital Outlay	42,500	51,335	17,500
<u>Transfers and Other Uses</u>			
Transfers Out - Revolving Loan Fund	0	0	25,000
Subtotal Capital/Debt	0	0	25,000
Total General Government	892,446	849,350	1,009,025
PUBLIC SAFETY			
<u>Contractural Services</u>			
Police	1,589,305	1,585,821	1,688,199
Kenton County Animal Control	5,000	4,461	5,000
Ft Mitchell Fire Dept & EMS	330,876	330,876	344,111
Edgewood Fire Dept & EMS	304,091	304,091	316,255
Intergovernmental SRO	4,500	4,500	4,500
Total Public Safety	2,233,772	2,229,749	2,358,065
PUBLIC WORKS			
<u>Personnel Services</u>			
Exempt Staff - Public Works Director	38,212	38,210	39,738
Hourly Workers	27,779	28,161	28,890
Overtime	0	0	0
Subtotal Personnel	65,991	66,371	68,628
<u>Fringe Benefits</u>			
Retirement	0	0	0
FICA Tax	5,048	5,078	5,250
Workers Comp/Unemployment	3,035	2,574	3,035
Life Insurance	0	0	0

**City of Crestview Hills, KY
General Fund FY 2024-2025
Adopted Budget
Expenditures**

<u>Account Description</u>	<u>Adopted</u>		<u>Adopted</u>
	<u>Budget</u>	<u>FY 2023-2024</u>	<u>Budget</u>
	<u>FY 2023-2024</u>	<u>Projected</u>	<u>FY 2024-2025</u>
Medical Insurance	0	0	0
Dental Insurance	0	0	0
Short Term Disability	0	0	0
Subtotal Fringe Benefits	8,083	7,652	8,285
 <u>Contractual Services</u>			
Building Maintenance Contracts	8,000	7,824	8,500
Engineering Fees	40,000	36,009	40,000
Waste Collection	216,478	218,059	226,026
Truck Maintenance and Repair	3,000	995	3,000
Street Maintenance and Repair	45,000	21,177	45,000
Snow Removal	30,000	21,735	30,000
Street Sweeping	8,500	9,655	11,000
Right of Way Maintenance/Lights	40,000	40,000	40,000
Equipment Maintenance and Repair	750	629	750
Cellular/Paging	480	480	480
Public Utilities	32,500	27,000	30,000
Subtotal Contractual Services	424,708	383,563	434,756
 <u>Materials and Supplies</u>			
Building Materials and Supplies	4,500	2,485	4,500
Subscriptions	150	0	150
Truck Fuel	3,000	2,161	2,500
Computer Programs	0	0	2,500
Tools	1,000	809	1,000
Subtotal Materials/Supplies	8,650	5,455	10,650
 <u>Other Costs</u>			
Education	300	265	300
Dues/Meeting Fees	2,400	300	400
Travel/Meals/Lodging	0	468	1,500
COVID-19 Expenditures	0	0	0
Miscellaneous	500	867	500
Subtotal Other	3,200	1,901	2,700
 <u>Capital Outlay</u>			
Technical Equipment	0	8,400	0
Public Works Truck	0	0	90,000

**City of Crestview Hills, KY
General Fund FY 2024-2025
Adopted Budget
Expenditures**

<u>Account Description</u>	<u>Adopted Budget FY 2023-2024</u>	<u>FY 2023-2024 Projected</u>	<u>Adopted Budget FY 2024-2025</u>
Subtotal Capital Outlay	0	8,400	90,000
 <u>Transfers and Other Uses</u>			
Transfers Out- Capital Projects Fund	625,000	95,341	1,300,000
Transfers Out- Wayfinding Project	0	0	0
Subtotal Capital/Debt	<u>625,000</u>	<u>95,341</u>	<u>1,300,000</u>
 Total Public Works	 1,135,632	 568,682	 1,915,018
COMMUNITY SERVICES			
<u>Contractual Services</u>			
Printing	500	0	400
Entertainment (Tickets, Sp Events)	0	0	0
Beautification Projects	4,000	2,273	2,500
Median Planting Projects	0	0	0
Lawn Maintenance	68,100	74,338	72,000
Recreation Program/Community Concert	36,050	36,045	37,250
Subtotal Contractual Services	<u>108,650</u>	<u>112,655</u>	<u>112,150</u>
 <u>Materials and Supplies</u>			
Sidewalk Maintenance	15,000	0	20,000
Postage	500	0	500
Supplies	500	0	500
Subtotal Materials and Supplies	<u>16,000</u>	<u>0</u>	<u>21,000</u>
 <u>Other Costs</u>			
Promotional Items	500	250	500
Meals for Events	12,000	11,259	12,500
Subtotal Other Costs	<u>12,500</u>	<u>11,509</u>	<u>13,000</u>
 Total Community Services	 137,150	 124,163	 146,150
 Total Expenditures	 <u>4,399,000</u>	 <u>3,771,945</u>	 <u>5,428,258</u>

City of Crestview Hills, KY
 Capital Projects Fund FY 2024-2025
 Adopted Budget

<u>Account Description</u>	Adopted Budget <u>FY 2023-2024</u>	FY 2023-2024 Projected <u>Projected</u>	Adopted Budget <u>FY 2024-2025</u>
CAPITAL PROJECTS FUND			
<u>Revenues</u>			
General Fund Transfer	625,000	130,341	1,300,000
<i>Total Revenues Capital Projects</i>	<i>625,000</i>	<i>130,341</i>	<i>1,300,000</i>
<u>Expenditures</u>			
Contractual Services			
Misc Projects and Recommended Street Study Work	110,000	30,160	125,000
Office Park	0	0	0
Centre View Park	0	0	0
Lookout Farm Major Projects	0	0	350,000
Old Crestview	500,000	1,269	700,000
College Park Major Repairs	0	0	0
Summit Lakes Major Repairs	0	0	0
Town Center Repairs	0	0	0
City Building Improvements	0	(8,068)	125,000
City Wide Street Light LED Upgrade	0	58,270	0
Police Department AED's	15,000	13,711	0
Dixie Highway Shelter & Lighting	0	0	0
<i>Total Expenditures Capital Projects</i>	<i>625,000</i>	<i>95,341</i>	<i>1,300,000</i>

City of Crestview Hills, KY
Revolving Loan Fund FY 2024-2025
Adopted Budget

<u>Account Description</u>	<u>Adopted Budget FY 2023-2024</u>	<u>FY 2023-2024 Projected</u>	<u>Adopted Budget FY 2024-2025</u>
Revolving Loan Fund			
<u>Revenue</u>			
Transfer from General Fund	0	0	25,000
Loan Interest Income	0	0	1,000
<i>Total Revenues RLF</i>	<i>0</i>	<i>0</i>	<i>26,000</i>
<u>Expenditures</u>			
Administrative Costs	0	0	1,000
Attorney Fees	0	0	0
<i>Total Expenditures RLF</i>	<i>0</i>	<i>0</i>	<i>1,000</i>

**City of Crestview Hills, KY
Special Revenue Fund FY 2024-2025
Adopted Budget**

<u>Account Description</u>	<u>Adopted Budget FY 2023-2024</u>	<u>FY 2023-2024 Projected</u>	<u>Adopted Budget FY 2024-2025</u>
Special Revenue Fund			
<u>Revenue</u>			
Special Assessment Tax	7,709	7,709	0
<i>Total Revenues SRF</i>	<i>7,709</i>	<i>7,709</i>	<i>0</i>
<u>Expenditures</u>			
Wayfinding Signage Cost	0	0	0
Consultant Costs	0	0	0
Interfund - transfer to G.F.	7,709	7,709	0
<i>Total Expenditures SRF</i>	<i>7,709</i>	<i>7,709</i>	<i>0</i>