<u>AGENDA</u>

Regular Meeting of the
Nichols Hills Municipal Authority
Tuesday, June 11, 2024 at 5:30 PM
City Hall, 6407 Avondale Drive
Nichols Hills, OK 73116

If special assistance is needed for this meeting by any person wishing to attend, please contact the City Clerk's office no later than 48 hours prior to the meeting, and such assistance will be provided.

Official action may be taken by the Municipal Authority only on items that appear on this Agenda. The Municipal Authority may dispose of the business set out on this Agenda by accepting, approving, adopting, rejecting, amending, or postponing action as to each item, as determined by the Municipal Authority.

1. Call to Order
2. Roll Call
3. Minutes
   a. May 14, 2024 Minutes
4. Total Warrants & Claims
   a.

| **Fund** | **Dollar Amount** |
|---|---|
| Nichols Hills Municipal Authority | $91,617.49 |
| **Total Warrants & Claims** | $91,617.49 |

5. Consideration of adoption, approval, acceptance, rejection, amendment, and/or postponement of the following:
   a. May 2024 Financial Statements
6. Consent Docket - General

   Items on Consent Dockets are usually approved as a group upon a motion by one of the Trustees. However, members of the Trust may request discussion or separate action on any item on the Consent

Dockets.

Consideration of approval, acceptance, rejection, amendment, and/or postponement of the following:

a. Frontier Logging contract for FY 2024-2025.

b. Finley & Cook, PLLC, Audit Engagement letter and Compilation Engagement letter for the fiscal year end June 30, 2024.

c. Accounting & Financial Consulting Contract with Crawford and Associates, PC.

d. Renewal of Section 125 Cafeteria Plan and Section 105 HRA Plan Fiscal Year 2024-2025.

e. Custodial Services Agreement with Aspen Building Services for Fiscal Year 2024-2025.

7. Items for Separate Vote - General

a. PUBLIC HEARING: Resolution approving and adopting budgets for Fiscal Year 2024-2025 for General Fund, Nichols Hills Municipal Authority, Street & Alley Fund, General Fund Capital Improvements, Nichols Hills Municipal Authority Capital Improvements, 911 Funds, Designated Account Funds, Sinking Fund, Police Impound Fund, Water Impact Fee Fund, Sewer Impact Fee Fund, Drainage Fee Fund, Health Insurance Fund and Park Fund.

b. Employee Benefit plans for the 2024-2025 fiscal year, concerning health, dental, vision, and life insurance, the Keystone flex plan, HRA, and American Fidelity Worksite Benefits, as proposed and to be serviced by Montgomery Integra Insurance; and authorize the City Manager to sign all documents necessary to execute the agreements.

c. Purchase of insurance policies for property, liability, business interruption, Umbrella, bonds for City Manager, City Clerk/Finance Director, City Treasurer, Assistant City Clerk/Finance Director, and public employee faithful performance blanket position bond for FY

2024-2025.

8. Adjournment

Amanda Copeland

City Clerk
City of Nichols Hills, Oklahoma

# MINUTES

Regular Meeting of the
Nichols Hills Municipal Authority
Tuesday, May 14, 2024 at 5:30 PM
City Hall, 6407 Avondale Drive
Nichols Hills, OK 73116

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1. Call to Order

2. Roll Call

| Attendees Present | Arrived |
|---|---|
| Sody Clements | 5:30 |
| E. Peter Hoffman | 5:30 |
| Steven J. Goetzinger | Absent |

3. Minutes

   a. April 9, 2024 Minutes

   b. May 6, 2024 Minutes

      **MOTION:** Sody Clements moved to approve the April 9, 2024 and May 6, 2024 minutes as presented. E. Peter Hoffman seconded the motion.

| | |
|---|---|
| **RESULT:** | **(UNANIMOUS)** |
| **MOVER:** | Sody Clements |
| **SECONDER:** | E. Peter Hoffman |
| **AYES:** | Sody Clements, E. Peter Hoffman |

4. Total Warrants & Claims

   a. Consideration of approval, disapproval, and/or postponement of the following: Claims List for 2023-2024

      **MOTION:** Sody Clements moved to approve the total warrants and claims as presented. E. Peter Hoffman seconded the motion.

| | |
|---|---|
| **RESULT:** | **(UNANIMOUS)** |
| **MOVER:** | Sody Clements |
| **SECONDER:** | E. Peter Hoffman |
| **AYES:** | Sody Clements, E. Peter Hoffman |

5. Consideration of adoption, approval, acceptance, rejection, amendment, and/or postponement of the following:

   a. April 2024 Financial Statements

      **MOTION:** Sody Clements moved to accept the April 2024 financial statements as presented. E. Peter Hoffman seconded the motion.

| | |
|---|---|
| **RESULT:** | **(UNANIMOUS)** |
| **MOVER:** | Sody Clements |
| **SECONDER:** | E. Peter Hoffman |
| **AYES:** | Sody Clements, E. Peter Hoffman |

6. Adjournment

   **MOTION:** There being no further business, Sody Clements moved to adjourn the meeting. E. Peter Hoffman seconded the motion.

| | |
|---|---|
| **RESULT:** | **(UNANIMOUS)** |
| **MOVER:** | Sody Clements |
| **SECONDER:** | E. Peter Hoffman |
| **AYES:** | Sody Clements, E. Peter Hoffman |

Chairman
Nichols Hills Municipal Authority
City of Nichols Hills, Oklahoma

General Manager
Nichols Hills Municipal Authority
City of Nichols Hills, Oklahoma

Secretary
Nichols Hills Municipal Authority
City of Nichols Hills, Oklahoma

FUND: General Fund

| DEPARTMENT | VENDOR NAME | GL ACCOUNT | ACCOUNT DESCRIPTION | DESCRIPTION | AMOUNT |
|---|---|---|---|---|---|
| NON-DEPARTMENTAL | MISC VENDOR JOSE TREVINO | 00-34325 | DEPOSIT-FIRE HYDRANT | JOSE TREVINO: | 1,573.40 |
| | OKLAHOMA UNIFORM BUILDING CO | 00-32600 | Uniform Building Cod | PERMIT FEES MAY 2024 | 220.00 |
| | OKLAHOMA CITY MEMORIAL MARAT | 00-34300 | Bonds held in reserv | 2024 REFUND BANNER DEPOSIT | 6,000.00 |
| | | | | TOTAL: | 7,793.40 |
| Administration | VERIZON WIRELESS | 02-84700 | Telephone | MONTHLY CHARGES | 288.99 |
| | GRANICUS | 02-84400 | Software Agreements | AGENDA SOFTWARE | 412.88 |
| | VISA | 02-83000 | Material & Supplies | PRINTER STAND | 34.99 |
| | VISA | 02-84300 | Training & Membershi | MEETING | 10.03 |
| | | 02-84300 | Training & Membershi | CONTINUING EDUCATION | 389.00 |
| | PETTY CASH | 02-84300 | Training & Membershi | MAY 2024 RECEIPTS | 170.25 |
| | VISA | 02-83000 | Material & Supplies | OFFICE SUPPLIES | 18.23 |
| | AT&T 831-001-0000 521 | 02-84700 | Telephone | MONTHLY CHARGES | 90.26 |
| | VISA | 02-84300 | Training & Membershi | CMAO 2024 SUMMER CONF | 295.00 |
| | OFFICE DEPOT 35315277 | 02-83000 | Material & Supplies | TONER, POST-IT-NOTES | 95.31 |
| | | | | TOTAL: | 1,804.94 |
| City Attorney | WILLIAMS BOX FORSHEE & BULLA | 04-87100 | Legal Services | LEGAL SERVICES | 18,747.54 |
| | | | | TOTAL: | 18,747.54 |
| Municipal Court | AT&T 831-001-0000 521 | 05-84700 | Telephone | MONTHLY CHARGES | 90.26 |
| | OFFICE DEPOT 35315277 | 05-83000 | Material & Supplies | TONER, POST-IT-NOTES | 60.19 |
| | | | | TOTAL: | 150.45 |
| Police Department | ROCIC | 06-84300 | Training & Membershi | ANNUAL MEMBERSHIP | 300.00 |
| | CASEY NIX | 06-84950 | EV Charging | HOME CHARGING MAY 2024 | 23.00 |
| | VERIZON WIRELESS | 06-84700 | Telephone | MONTHLY CHARGES | 725.49 |
| | SHEPHERD AUTOMOTIVE LLC | 06-84100 | Vehicle Maintenance | OIL CHANGES | 70.57 |
| | | 06-84100 | Vehicle Maintenance | OIL CHANGES | 70.57 |
| | GOODYEAR TIRE & RUBBER COMPA | 06-84100 | Vehicle Maintenance | NEW TIRES FLAT REPAIR | 24.45 |
| | | 06-84100 | Vehicle Maintenance | NEW TIRES FLAT REPAIR | 487.32 |
| | VISA | 06-83000 | Material & Supplies | SUPPLIES LPR CAMERAS | 46.93 |
| | | 06-84300 | Training & Membershi | LODGING | 768.44 |
| | TRANSUNION RISK AND ALTERNAT | 06-84000 | Equipment Maintenanc | ACCESS TO DATABASE | 100.00 |
| | VISA | 06-84100 | Vehicle Maintenance | CENTER CAPS FOR WHEEL | 65.67 |
| | | 06-84300 | Training & Membershi | LODGING CHIEFS CONFERENCE | 768.44 |
| | ASPEN BUILDING SERVICES OF O | 06-85000 | Janitorial Services | JANITORIAL SERVICES | 1,262.50 |
| | ImageNet Consulting, LLC | 06-83000 | Material & Supplies | PRINTING FEES | 223.95 |
| | AT&T 287288038708 | 06-84700 | Telephone | FIRST NET POLICE | 806.53 |
| | VIGILANT SOLUTIONS LLC | 06-84000 | Equipment Maintenanc | ANNUAL RENEWAL | 3,293.33 |
| | AT&T 831-001-0000 521 | 06-84700 | Telephone | MONTHLY CHARGES | 361.00 |
| | COOPER AUTO GROUP | 06-84100 | Vehicle Maintenance | REPAIR UNIT 53 | 1,573.80 |
| | SAINTS OCCUPATIONAL HEALTH | 06-81200 | Medical Exams | DRUG SCREENS | 144.00 |
| | OG&E | 06-84950 | EV Charging | 052424 AVONDALE EV | 81.20 |
| | ONG | 06-84800 | Utilities | MONTHLY CHARGS | 77.91 |
| | | | | TOTAL: | 11,275.10 |
| Fire Department | VALVOLINE OIL CHANGE | 07-84100 | Vehicle Maintenance | OIL CHANGE | 113.02 |
| | WAL-MART #9502 | 07-83000 | Material & Supplies | SUPPLIES | 55.08 |
| | | 07-83000 | Material & Supplies | STATION SUPPLIES | 46.85 |
| | | 07-83000 | Material & Supplies | STATION SUPPLIES | 43.51 |
| | | 07-83000 | Material & Supplies | STATION SUPPLIES | 66.53 |
| | | 07-83000 | Material & Supplies | SUPPLIES | 39.41 |
| | | 07-83000 | Material & Supplies | SUPPLIES | 97.22 |

FUND: General Fund

| DEPARTMENT | VENDOR NAME | GL ACCOUNT | ACCOUNT DESCRIPTION | DESCRIPTION | AMOUNT |
|---|---|---|---|---|---|
| | | 07-83000 | Material & Supplies | STATION SUPPLIES | 432.56 |
| | WESTLAKE HARDWARE | 07-83000 | Material & Supplies | PLUMBING PARTS | 30.97 |
| | EMSA | 07-85200 | EMSA Subsidy | MAY SUBSIDY 2024 | 2,557.20 |
| | VERIZON WIRELESS | 07-84700 | Telephone | MONTHLY CHARGES | 224.04 |
| | CASCO INDUSTRIES INC | 07-81100 | Uniform Allowance | HELMET SHIELD MORRISON | 65.00 |
| | VISA | 07-84300 | Training & Membershi | TC: EFO LODGING 3 OF4 | 294.00 |
| | | 07-84300 | Training & Membershi | HOTEL GRAY CONFINED SPACE | 535.00 |
| | | 07-84300 | Training & Membershi | WICHITA HOT CLASS | 800.00 |
| | | 07-83000 | Material & Supplies | STATION SUPPLIES | 137.41 |
| | ImageNet Consulting, LLC | 07-83000 | Material & Supplies | FD COPY MACHINE | 24.67 |
| | AT&T 287288038669 | 07-84700 | Telephone | FIRST NET FIRE | 185.44 |
| | JOSHUA GRAY | 07-84300 | Training & Membershi | TRAVEL CLAIM JOSH GRAY | 197.64 |
| | AT&T 831-001-0000 521 | 07-84700 | Telephone | MONTHLY CHARGES | 180.51 |
| | ALPHA ONE FIRETRUCKS LLC | 07-84100 | Vehicle Maintenance | T31 REPAIR | 2,943.40 |
| | VISA | 07-83000 | Material & Supplies | HOSE TESTER GAUGE | 27.99 |
| | | 07-83000 | Material & Supplies | OFFICE SUPPLIES | 116.34 |
| | JOSHUA BALCH | 07-84300 | Training & Membershi | TC: D/O PUMPER | 303.40 |
| | | 07-84300 | Training & Membershi | TRAVEL CLAIM BALCH | 56.33 |
| | DANIEL MORRISON | 07-84300 | Training & Membershi | TRAVEL CLAIM MORRISON | 74.03 |
| | OG&E | 07-84800 | Utilities | MONTHLY CHARGES | 40.23 |
| | ONG | 07-84800 | Utilities | MONTHLY CHARGES | 77.91 |
| | OREILLY AUTOMOTIVE STORES IN | 07-83000 | Material & Supplies | T31 ANTIFREEZE | 47.96 |
| | OKLAHOMA STATE UNIVERSITY - | 07-84300 | Training & Membershi | SWIFT WATER LB TH | 900.00 |
| | | 07-84300 | Training & Membershi | OFFICER 3 BALCH | 550.00 |
| | KENNY REYES | 07-84300 | Training & Membershi | TC: EFO (REYES) | 242.01 |
| | | | | TOTAL: | 11,505.66 |
| City Engineer | SMITH ROBERTS BALDISCHWILER | 08-86075 | Engineering Fees | MONTHLY ENGINEERING | 26,190.20 |
| | | | | TOTAL: | 26,190.20 |
| Street Department | TRAVIS VOICE & DATA | 09-84700 | Telephone | MONTHLY CHARGES | 25.95 |
| | WESTLAKE HARDWARE | 09-83000 | Material & Supplies | SUPPLIES | 15.98 |
| | VERIZON WIRELESS | 09-84700 | Telephone | MONTHLY CHARGES | 130.95 |
| | US FLEET TRACKING | 09-84100 | Vehicle Maintenance | VEHICLE TRACKING | 149.75 |
| | SHERWIN-WILLIAMS CO | 09-83000 | Material & Supplies | SUPPLIES | 16.99 |
| | CINTAS CORP. #064 | 09-81100 | Uniform Allowance | PUBLIC WORKS UNIFORMS | 562.80 |
| | TLS GROUP INC | 09-84000 | Equipment Maintenanc | EQUIP MAINT | 428.42 |
| | FRONTIER EQUIPMENT | 09-84100 | Vehicle Maintenance | VEHICLE MAINTENANCE | 923.91 |
| | GELLCO CLOTHING & SHOES INC | 09-83000 | Material & Supplies | BOOTS | 138.50 |
| | | 09-83000 | Material & Supplies | BOOTS | 69.90 |
| | HASKELL LEMON CONSTRUCTION | 09-83000 | Material & Supplies | MATERIALS | 172.00 |
| | HOME DEPOT | 09-84000 | Equipment Maintenanc | RENTAL | 253.43 |
| | | 09-83000 | Material & Supplies | SUPPLIES | 74.34 |
| | | 09-83000 | Material & Supplies | DRILL | 85.44 |
| | | 09-83000 | Material & Supplies | SUPPLIES | 206.93 |
| | | 09-83000 | Material & Supplies | SUPPLIES | 15.01 |
| | | 09-83000 | Material & Supplies | SUPPLIES | 118.08 |
| | | 09-83000 | Material & Supplies | DRILL | 100.00 |
| | AMERICAN PROPANE CO | 09-83000 | Material & Supplies | PROPANE | 49.76 |
| | SAINTS OCCUPATIONAL HEALTH | 09-81200 | Medical Exams | DRUG SCREENS | 96.00 |
| | OG&E | 09-85500 | Street Lighting | MONTHLY CHARGES | 6,983.51 |
| | | 09-84800 | Utilities | MONTHLY CHARGES | 48.23 |
| | | 09-85500 | Street Lighting | MONTHLY CHARGES | 30.46 |
| | | 09-85500 | Street Lighting | MONTHLY CHARGES | 31.91 |

FUND: General Fund

| DEPARTMENT | VENDOR NAME | GL ACCOUNT | ACCOUNT DESCRIPTION | DESCRIPTION | AMOUNT |
|---|---|---|---|---|---|
| | | 09-85500 | Street Lighting | MONTHLY CHARGES | 202.24 |
| | | 09-85500 | Street Lighting | MONTHLY CHARGES | 31.28 |
| | | 09-85500 | Street Lighting | MONTHLY CHARGES | 30.06 |
| | | 09-85500 | Street Lighting | MONTHLY CHARGES | 29.63 |
| | | 09-85500 | Street Lighting | MONTHLY CHARGES | 30.06 |
| | | 09-85500 | Street Lighting | MONTHLY CHARGES | 29.73 |
| | ONG | 09-84800 | Utilities | MONTHLY CHARGES | 38.40 |
| | OREILLY AUTOMOTIVE STORES IN | 09-84100 | Vehicle Maintenance | TRUCK MAINT | 66.39 |
| | | | | TOTAL: | 11,186.04 |
| Sanitation | VERIZON WIRELESS | 10-84700 | Telephone | MONTHLY CHARGES | 145.95 |
| | US FLEET TRACKING | 10-84100 | Vehicle Maintenance | VEHICLE TRACKING | 89.85 |
| | GOODYEAR TIRE & RUBBER COMPA | 10-84100 | Vehicle Maintenance | SERVICE CALL | 375.61 |
| | PREMIER TRUCK GROUP | 10-84100 | Vehicle Maintenance | VEHICLE INSPECTION | 480.00 |
| | CINTAS CORP. #064 | 10-81100 | Uniform Allowance | PUBLIC WORKS UNIFORMS | 961.85 |
| | WEX BANK | 10-84900 | Fuel | FUEL | 68.60 |
| | | 10-84900 | Fuel | FUEL | 120.52 |
| | | 10-84900 | Fuel | CNG | 101.05 |
| | | 10-84900 | Fuel | FUEL | 90.55 |
| | | 10-84900 | Fuel | CNG | 90.81 |
| | | 10-84900 | Fuel | FUEL | 74.28 |
| | | 10-84900 | Fuel | CNG FUEL | 75.10 |
| | | 10-84900 | Fuel | FUEL | 68.50 |
| | | 10-84900 | Fuel | CNG | 19.29 |
| | | 10-84900 | Fuel | CNG | 0.05 |
| | | 10-84900 | Fuel | CNG FUEL | 60.63 |
| | | 10-84900 | Fuel | CNG FUEL | 76.94 |
| | REPUBLIC SERVICES | 10-85800 | Landfill Disposal | COMMERCIAL GARBAGE | 73.16 |
| | | 10-85825 | Commercial Garbage D | COMMERCIAL GARBAGE | 10,783.12 |
| | SOUTHEAST LANDFILL - 4061 | 10-85800 | Landfill Disposal | MAY 2024 | 4,226.57 |
| | SAINTS OCCUPATIONAL HEALTH | 10-81200 | Medical Exams | DRUG SCREENS | 48.00 |
| | OG&E | 10-84800 | Utilities | MONTHLY CHARGES | 48.24 |
| | ONG | 10-84800 | Utilities | MONTHLY CHARGES | 38.40 |
| | | | | TOTAL: | 18,117.07 |
| Parks Department | VISA | 11-85700 | Parks Maintenance | ROCK | 685.00 |
| | BLUE HOUSE URBAN FARM LLC | 11-85700 | Parks Maintenance | BUTTERFLY GARDEN MAINT. | 320.00 |
| | IRRIGATION STATION | 11-83700 | Misc. Supplies | SUPPLIES | 27.02 |
| | NORTHWEST LAWN MAINTENANCE I | 11-85900 | Park Maintenance Con | PARK MAINTENANCE | 17,257.50 |
| | | | | TOTAL: | 18,289.52 |
| Public Works Admin | SUMMIT BUSINESS SYSTEM INC | 12-84000 | Equipment Maintenanc | OFFICE | 389.87 |
| | TRAVIS VOICE & DATA | 12-84700 | Telephone | MONTHLY CHARGES | 69.19 |
| | WAL-MART #9502 | 12-84300 | Training & Membershi | GIFT CARD | 79.94 |
| | VERIZON WIRELESS | 12-84700 | Telephone | MONTHLY CHARGES | 167.32 |
| | TERMINIX PROCESSING CENTER | 12-84200 | Building Maintenance | PEST CONTROL PW | 54.00 |
| | | 12-84200 | Building Maintenance | PEST CONTROL PW | 90.00 |
| | ASPEN BUILDING SERVICES OF O | 12-85000 | Janitorial Services | JANITORIAL SERVICES | 745.00 |
| | AT&T 831-001-0000 521 | 12-84700 | Telephone | MONTHLY CHARGES | 45.13 |
| | VISA | 12-84300 | Training & Membershi | LUNCH PW | 630.00 |
| | | 12-84300 | Training & Membershi | BIRTHDAY CELE. | 51.96 |
| | DENNIS ALBERT | 12-84950 | EV Charging | HOME CHARGING MAY 2024 | 52.00 |
| | OFFICE DEPOT 35315277 | 12-83200 | Office Supplies | OFFICE SUPPLIES | 282.07 |
| | | 12-83200 | Office Supplies | OFFICE SUPPLIES | 98.58 |

FUND: General Fund

| DEPARTMENT | VENDOR NAME | GL ACCOUNT | ACCOUNT DESCRIPTION | DESCRIPTION | AMOUNT |
|---|---|---|---|---|---|
| | | 12-83200 | Office Supplies | OFFICE SUPPLIES | 67.31 |
| | | 12-83200 | Office Supplies | OFFICE SUPPLIES | 16.59 |
| | OG&E | 12-84800 | Utilities | MONTHLY CHARGES | 48.23 |
| | ONG | 12-84800 | Utilities | MONTHLY CHARGES | 38.42 |
| | | | | TOTAL: | 2,925.61 |
| General Government | SUMMIT BUSINESS SYSTEM INC | 13-83000 | Material & Supplies | MAINTENANCE CONTRACT | 730.46 |
| | WAL-MART #9502 | 13-87000 | Misc. Expenses | FEE CHARGES | 11.46 |
| | RITE WAY SHREDDING | 13-87000 | Misc. Expenses | SHREDDING MAY 2024 | 122.50 |
| | VISA | 13-83000 | Material & Supplies | AMAZON | 44.33 |
| | | 13-83000 | Material & Supplies | AMAZON | 33.14 |
| | | 13-83000 | Material & Supplies | AMAZON | 163.89 |
| | | 13-83000 | Material & Supplies | AMAZON | 18.59 |
| | | 13-83000 | Material & Supplies | AMAZON | 21.75 |
| | | 13-83000 | Material & Supplies | AMAZON | 254.04 |
| | | 13-83000 | Material & Supplies | AMAZON | 162.06 |
| | TERMINIX PROCESSING CENTER | 13-84200 | Building Maintenance | PEST CONTROL | 127.00 |
| | | 13-84200 | Building Maintenance | PEST CONTROL | 54.00 |
| | | 13-84200 | Building Maintenance | PEST CONTROL | 114.00 |
| | SHOCKLEY'S HEAT AND AIR | 13-84200 | Building Maintenance | HVAC REPAIR | 119.00 |
| | ASPEN BUILDING SERVICES OF O | 13-85000 | Janitorial Services | JANITORIAL SERVICES | 1,733.50 |
| | PETTY CASH | 13-87000 | Misc. Expenses | TUCKER AND JONES YRS OF SE | 600.00 |
| | VISA | 13-83000 | Material & Supplies | BUSINESS CARDS | 30.93 |
| | DPM GROUP LLC | 13-83000 | Material & Supplies | #10 ENVELOPES | 238.80 |
| | AT&T 831-001-0000 521 | 13-84700 | Telephone | MONTHLY CHARGES | 45.13 |
| | QUADIENT FINANCE USA INC | 13-86900 | Postage | POSTAGE | 544.00 |
| | ANYHOUR PLUMBING & SEWER SER | 13-84200 | Building Maintenance | INSTALLATION NEW FAUCET | 275.00 |
| | CRAWFORD & ASSOCIATES PC | 13-86400 | Auditing Fees | PROFESSIONAL SERVICES | 35.00 |
| | EUREKA WATER CO | 13-83000 | Material & Supplies | TANK RENTAL | 22.49 |
| | | 13-83000 | Material & Supplies | 5 GAL WATER | 108.00 |
| | | 13-83000 | Material & Supplies | 5 GAL WATER | 165.60 |
| | | 13-83000 | Material & Supplies | 5 GAL WATER | 144.00 |
| | FRIDAY | 13-86300 | Publications | NOTICES AND PUBLICATIONS | 33.40 |
| | | 13-86300 | Publications | NOTICES AND PUBLICATIONS | 192.15 |
| | | 13-86300 | Publications | NOTICES AND PUBLICATIONS | 1,227.10 |
| | | 13-86300 | Publications | NOTICES AND PUBLICATIONS | 693.45 |
| | INSTANT SIGNS INC | 13-86300 | Publications | 3 OCE BOARDS | 163.50 |
| | JOURNAL RECORD PUBLISHING CO | 13-86300 | Publications | NOTICES AND PUBLICATIONS | 37.05 |
| | | 13-86300 | Publications | NOTICES AND PUBLICATIONS | 37.20 |
| | | 13-86300 | Publications | MONTHLY CHARGES | 36.90 |
| | | 13-86300 | Publications | NOTICES AND PUBLICATIONS | 96.90 |
| | | 13-86300 | Publications | NOTICES AND PUBLICATIONS | 133.95 |
| | | 13-86300 | Publications | NOTICES AND PUBLICATIONS | 80.10 |
| | | 13-86300 | Publications | NOTICES AND PUBLICATIONS | 78.01 |
| | QUADIENT INC | 13-84600 | Lease/Rental | POSTAGE METER RENTAL | 90.00 |
| | NORTHWEST LAWN MAINTENANCE I | 13-84200 | Building Maintenance | LAWN CARE | 175.00 |
| | OFFICE DEPOT 35315277 | 13-83000 | Material & Supplies | TONER, POST-IT-NOTES | 15.07 |
| | OG&E | 13-84800 | Utilities | MONTHLY CHARGES | 30.75 |
| | | 13-84800 | Utilities | MONTHLY CHARGES | 2,150.45 |
| | OMAG | 13-86100 | Liability Insurance/ | REMAINING BALANCE LIABLIL | 1,301.74 |
| | OML | 13-86700 | OML Dues | OML DUES 2024-2025 | 8,376.86 |
| | ONG | 13-84800 | Utilities | MONTHLY CHARGES | 52.15 |
| | | 13-84800 | Utilities | MONTHLY CHARGES | 77.91 |
| | | | | TOTAL: | 20,998.31 |

FUND: General Fund

| DEPARTMENT | VENDOR NAME | GL ACCOUNT | ACCOUNT DESCRIPTION | DESCRIPTION | AMOUNT |
|---|---|---|---|---|---|
| Code Department | TRAVIS VOICE & DATA | 14-84700 | Telephone | MONTHLY CHARGES | 51.89 |
| | VERIZON WIRELESS | 14-84700 | Telephone | MONTHLY CHARGES | 426.70 |
| | US FLEET TRACKING | 14-84100 | Vehicle Maintenance | VEHICLE TRACKING | 149.75 |
| | CINTAS CORP. #064 | 14-81100 | Uniform Rental | PUBLIC WORKS UNIFORMS | 525.65 |
| | AT&T 287307218639 | 14-84700 | Telephone | FIRST NET PUBLIC WORKS | 94.28 |
| | VISA | 14-83000 | Material & Supplies | LASER | 258.98 |
| | | 14-84300 | Training & Membershi | MEMBERSHIP | 50.00 |
| | T-MOBILE USA INC | 14-84100 | Vehicle Maintenance | TRACKER GPS | 14.00 |
| | SAINTS OCCUPATIONAL HEALTH | 14-81200 | Medical Exams | DRUG SCREENS/VACCINE | 85.00 |
| | OFFICE DEPOT 35315277 | 14-83000 | Material & Supplies | OFFICE SUPPLIES | 18.50 |
| | OG&E | 14-84800 | Utilities | MONTHLY CHARGES | 48.23 |
| | ONG | 14-84800 | Utilities | MONTHLY CHARGES | 38.40 |
| | | | | TOTAL: | 1,761.38 |
| Risk Manager | VISA | 15-84300 | Training & Membershi | CHILI'S | 158.12 |
| | | 15-83000 | Material & Supplies | AMAZON | 99.99 |
| | | 15-84300 | Training & Membershi | DUNKIN DONUTS | 47.75 |
| | | 15-84300 | Training & Membershi | AMAZON | 227.70 |
| | | 15-83000 | Material & Supplies | AMAZON | 39.99 |
| | | 15-84300 | Training & Membershi | DUNKIN DONUTS | 23.88 |
| | AT&T 831-001-0000 521 | 15-84700 | Telephone | MONTHLY CHARGES | 45.13 |
| | RITZ SAFETY LLC | 15-83000 | Material & Supplies | HARD HATS | 220.00 |
| | | | | TOTAL: | 862.56 |
| Information Systems Mg | COX COMMUNICATIONS | 16-84600 | Lease/Rental | PUBLIC WORKS INTERNET | 267.00 |
| | | 16-84600 | Lease/Rental | CITY HALL INTERNET | 1,146.99 |
| | VERIZON WIRELESS | 16-84700 | Telephone | MONTHLY CHARGES | 248.99 |
| | STOLZ TELECOM LLC | 16-84000 | Equipment Maintenanc | STOLZ SERVICE CALL | 187.50 |
| | DIGI SECURITY SYSTEMS, LLC | 16-84000 | Equipment Maintenanc | ACCESS CARDS FOR CITY | 541.67 |
| | VISA | 16-84000 | Equipment Maintenanc | CABLE MANAGEMENT SUPPLIES | 66.95 |
| | | 16-84000 | Equipment Maintenanc | POWER STRIP FROM STAPLES | 94.48 |
| | | 16-84000 | Equipment Maintenanc | PANIC BUTTON FOR CITYHALL | 110.00 |
| | | 16-84000 | Equipment Maintenanc | INSULATION FOR SERVER RM | 35.88 |
| | | 16-84000 | Equipment Maintenanc | COMPRESSION SOFTWARE | 71.99 |
| | | 16-84000 | Equipment Maintenanc | MONITOR FOR POLICE DEPT | 111.33 |
| | | 16-84000 | Equipment Maintenanc | SHIP PART FOR REPAIR | 29.92 |
| | | 16-84000 | Equipment Maintenanc | TRANS FEE | 1.43 |
| | | 16-84000 | Equipment Maintenanc | PHONE SCREEN REPAIR | 86.24 |
| | | 16-84000 | Equipment Maintenanc | AVTECH LICENSE RENEWAL | 349.95 |
| | AT&T 831-001-0000 521 | 16-84700 | Telephone | MONTHLY CHARGES | 45.13 |
| | NIXON POWER SERVICES LLC | 16-84000 | Equipment Maintenanc | GENERATOR SOFTWARE RENEWA | 450.00 |
| | | | | TOTAL: | 3,845.45 |

FUND: Designated Funds-Pol

| DEPARTMENT | VENDOR NAME | GL ACCOUNT | ACCOUNT DESCRIPTION | DESCRIPTION | AMOUNT |
|---|---|---|---|---|---|
| Police Department | VISA | 06-83000 | Material & Supplies | DISPATCHER WEEK GIFT | 222.00 |
| | | | | TOTAL: | 222.00 |

FUND: Municipal Authority

| DEPARTMENT | VENDOR NAME | | GL ACCOUNT | ACCOUNT DESCRIPTION | DESCRIPTION | AMOUNT |
|---|---|---|---|---|---|---|
| NON-DEPARTMENTAL | MISC VENDOR | WONG, CESAR | 00-34150 | Utility Refunds | 01-00084-12 | 137.77 |
| | | LANDRUM, CAT | 00-34150 | Utility Refunds | 01-00158-08 | 217.16 |
| | | GIBBINS, AVE | 00-34150 | Utility Refunds | 01-00197-14 | 223.71 |
| | | GIVENS, ERIC | 00-34150 | Utility Refunds | 01-00426-02 | 73.26 |
| | | MOORE, MATTH | 00-34150 | Utility Refunds | 01-00760-11 | 130.18 |
| | | PIPLITS, PHI | 00-34150 | Utility Refunds | 02-00845-10 | 199.88 |
| | | MANCEBO, MAR | 00-34150 | Utility Refunds | 02-00934-22 | 244.67 |
| | | | | | TOTAL: | 1,226.63 |
| Municipal Authority | TRAVIS VOICE & DATA | | 12-84700 | Telephone | MONTHLY CHARGES | 25.95 |
| | CITY OF THE VILLAGE | | 12-87700 | OKC Sewer Charges | SEWER CHARGES | 536.00 |
| | WAL-MART #9502 | | 12-83000 | Materials & Supplies | HYDRATION | 83.76 |
| | WESTLAKE HARDWARE | | 12-83000 | Materials & Supplies | TOOLS | 50.98 |
| | | | 12-83000 | Materials & Supplies | SUPPLIES | 28.97 |
| | TPSI | | 12-84950 | Printing & Processin | UTILITY INVOICES MAY 24 | 1,300.61 |
| | ACCURATE ENVIRONMENT | | 12-84550 | Water Quality Testin | WATER QUALITY | 120.00 |
| | | | 12-83400 | Lab Chemicals | CHEMICALS | 195.50 |
| | VERIZON WIRELESS | | 12-84700 | Telephone | MONTHLY CHARGES | 40.01 |
| | | | 12-84700 | Telephone | MONTHLY CHARGES | 822.96 |
| | US FLEET TRACKING | | 12-84100 | Vehicle Maintenance | VEHICLE TRACKING | 269.55 |
| | VISA | | 12-83700 | Misc Supplies | MISC | 5.10 |
| | VERMEER GREAT PLAINS, INC. | | 12-84000 | Equipment Maintenanc | EQUIPMENT MAINTENANCE CRED | 498.15- |
| | BOB HOWARD CHRYSLER JEEP DOD | | 12-84100 | Vehicle Maintenance | (S) BELT | 33.55 |
| | CINTAS CORP. #064 | | 12-81100 | Uniform Rental | PUBLIC WORKS UNIFORMS | 893.60 |
| | CITY OF OKLAHOMA CITY | | 12-87700 | OKC Sewer Charges | MONTHLY CHARGES | 66,567.17 |
| | PRIMARY STRUCTURE INC | | 12-83000 | Materials & Supplies | MAN HOLE | 142.00 |
| | PETTY CASH | | 12-84100 | Vehicle Maintenance | MAY 2024 RECEIPTS | 44.50 |
| | AT&T 287307218639 | | 12-84700 | Telephone | FIRST NET PUBLIC WORKS | 1,167.16 |
| | VISA | | 12-83000 | Materials & Supplies | SUPPLIES | 100.95 |
| | T-MOBILE USA INC | | 12-84100 | Vehicle Maintenance | TRACKER GPS | 28.00 |
| | CRAWFORD & ASSOCIATES PC | | 12-86400 | Auditing Fees | PROFESSIONAL SERVICES | 35.00 |
| | GELLCO CLOTHING & SHOES INC | | 12-83500 | Safety Supplies | SAFETY BOOTS | 143.95 |
| | | | 12-83000 | Materials & Supplies | BOOTS | 211.00 |
| | HOME DEPOT | | 12-83000 | Materials & Supplies | TOOLS AND SUPPLIES | 50.68 |
| | | | 12-83000 | Materials & Supplies | TOOLS AND SUPPLIES | 66.51 |
| | | | 12-83000 | Materials & Supplies | SUPPLIES | 301.36 |
| | | | 12-83000 | Materials & Supplies | TOOLS | 255.76 |
| | INTERSTATE BATTERY SUPPLY | | 12-84000 | Equipment Maintenanc | BATTERY | 139.95 |
| | | | 12-83000 | Materials & Supplies | BATTERY | 167.95 |
| | ID SPECIALISTS INC | | 12-83700 | Misc Supplies | ID CARDS | 24.50 |
| | IRRIGATION STATION | | 12-83000 | Materials & Supplies | RBL | 31.55 |
| | | | 12-83000 | Materials & Supplies | VALVE BOX W/COVER | 26.93 |
| | SAINTS OCCUPATIONAL HEALTH | | 12-81200 | Medical Exams | DRUG SCREENS | 48.00 |
| | OFFICE DEPOT 35315277 | | 12-83200 | Office Supplies | TONER, POST-IT-NOTES | 60.19 |
| | OG&E | | 12-84800 | Utilities | MONTHLY CHARGES | 79.95 |
| | | | 12-84800 | Utilities | MONTHLY CHARGES | 1,005.31 |
| | | | 12-84800 | Utilities | MONTHLY CHARGES | 8,945.19 |
| | | | 12-84800 | Utilities | MONTHLY CHARGES | 48.24 |
| | | | 12-84800 | Utilities | MONTHLY CHARGES | 2,651.91 |
| | | | 12-84800 | Utilities | MONTHLY CHARGES | 672.22 |
| | | | 12-84800 | Utilities | MONTHLY CHARGES | 799.50 |
| | OK CONTRACTORS SUPPLY | | 12-83000 | Materials & Supplies | SUPPLIES | 458.00 |
| | | | 12-83000 | Materials & Supplies | REPLACEMENT PARTS | 1,300.00 |
| | | | 12-83000 | Materials & Supplies | PART | 160.00 |

FUND: Municipal Authority

| DEPARTMENT | VENDOR NAME | GL ACCOUNT | ACCOUNT DESCRIPTION | DESCRIPTION | AMOUNT |
|---|---|---|---|---|---|
| | ONG | 12-84800 | Utilities | MONTHLY CHARGES | 164.25 |
| | | 12-84800 | Utilities | MONTHLY CHARGES | 163.70 |
| | | 12-84800 | Utilities | MONTHLY CHARGES | 46.35 |
| | | 12-84800 | Utilities | MONTHLY CHARGES | 164.25 |
| | | 12-84800 | Utilities | MONTHLY CHARGES | 38.40 |
| | OREILLY AUTOMOTIVE STORES IN | 12-83000 | Materials & Supplies | TRAILER MOUNT | 110.97 |
| | | 12-83000 | Materials & Supplies | PARTS | 61.12 |
| | | | | TOTAL: | 90,390.86 |

FUND: General Fund - CIP

| DEPARTMENT | VENDOR NAME | GL ACCOUNT | ACCOUNT DESCRIPTION | DESCRIPTION | AMOUNT |
|---|---|---|---|---|---|
| City Manager/Clerk | VISA | 02-88200 | Capital Imp-Furnitur | DESKTOP GLASS FOR CM | 416.11 |
| | L & M OFFICE FURNITURE LLC | 02-88200 | Capital Imp-Furnitur | CITY MANAGER FURNITURE | 7,531.35 |
| | | | | TOTAL: | 7,947.46 |
| Fire Department | OKLAHOMA HISTORICAL SOCIETY | 07-88200 | Capital Imp-Furnitur | STATION DECOR | 1,340.00 |
| | | | | TOTAL: | 1,340.00 |

FUND: Designated Funds-Par

| DEPARTMENT | VENDOR NAME | GL ACCOUNT | ACCOUNT DESCRIPTION | DESCRIPTION | AMOUNT |
|---|---|---|---|---|---|
| Parks Department | HOWARD-FAIRBAIRN SITE DESIGN | 11-88600 | Redbud Park | REDBUD PARK DESIGN | 23,500.00 |
| | VISA | 11-88000 | Capital Outlay | LOVE PARK PLAQUES | 442.90 |
| | | 11-88000 | Capital Outlay | LOVE PARK PLAQUES | 442.90 |
| | | 11-88000 | Capital Outlay | CREDIT FOR BENCH PLAQUES | 150.00- |
| | | | | TOTAL: | 24,235.80 |

FUND: General Obligation B

| DEPARTMENT | VENDOR NAME | GL ACCOUNT | ACCOUNT DESCRIPTION | DESCRIPTION | AMOUNT |
|---|---|---|---|---|---|
| 2021 GO Bond | SMITH ROBERTS BALDISCHWILER | 91-98550 | Water Projects | WC-2101 Water Treatment | 8,666.90 |
| | CIMARRON CONSTRUCTION COMPAN | 91-98950 | Parks | FC-2302 CHANNEL REPAIR | 265,478.00 |
| | VISA | 91-98950 | Parks | MATERIALS | 4,488.75 |
| | VISA | 91-98950 | Parks | POLES | 9,765.00 |
| | LANDMARK CONSTRUCTION GROUP, | 91-98550 | Water Projects | WC-2101 | 43,766.01 |
| | | | | TOTAL: | 332,164.66 |
| 2022 GO Bond | SMITH ROBERTS BALDISCHWILER | 92-97550 | Paving Projects | PC-2301 RANDEL PAVING | 11,032.28 |
| | | 92-98750 | Sanitary Sewer Proje | SC-2401 SANITARY SEWER | 4,738.50 |
| | | 92-99800 | Expenses paid from I | MISC GO BOND EXPENSE | 1,229.55 |
| | UTILITY TECHNOLOGY SERVICES | 92-98550 | Water Projects | METERS | 4,500.00 |
| | FRANKFURT-SHORT-BRUZA ASSOCI | 92-99800 | Expenses paid from I | FIRE RENOVATION | 2,490.00 |
| | MICRO COMM INC | 92-98550 | Water Projects | WATER WELL TRANSDUCER | 32,690.00 |
| | | | | TOTAL: | 56,680.33 |
| 2023 GO BOND | SMITH ROBERTS BALDISCHWILER | 93-97550 | Paving Projects | PC-2302 ENGINEERING | 11,101.72 |
| | | 93-97550 | Paving Projects | PC-2401 6600-6800 E GRAND | 4,885.20 |
| | BCI | 93-96550 | Public Works Facilit | PUBLIC WORKS IMPROVEMENTS | 11,616.13 |
| | LANDMARK CONSTRUCTION GROUP, | 93-99700 | Fire Projects | FIRE TOWER | 127,530.13 |
| | | 93-99700 | Fire Projects | FIRE TOWER | 38,641.83 |
| | ECS SOUTHWEST LLP | 93-97550 | Paving Projects | PC-2302 TESTING | 491.50 |
| | RUDY CONSTRUCTION CO. | 93-97550 | Paving Projects | PC-2301 RANDEL ROAD | 195,897.71 |
| | | 93-97550 | Paving Projects | PC-2302 PAVING | 106,132.39 |
| | | | | TOTAL: | 496,296.61 |
| 2024 GO BOND | SMITH ROBERTS BALDISCHWILER | 94-97550 | PAVING PROJECTS | PC-2402 | 8,248.89 |
| | | | | TOTAL: | 8,248.89 |

=============== FUND TOTALS ================

| | | |
|---|---|---|
| 01 | General Fund | 155,453.23 |
| 04 | Designated Funds-Police | 222.00 |
| 06 | Municipal Authority | 91,617.49 |
| 07 | General Fund - CIP | 9,287.46 |
| 20 | Designated Funds-Parks | 24,235.80 |
| 80 | General Obligation Bonds | 893,390.49 |
| | GRAND TOTAL: | 1,174,206.47 |

TOTAL PAGES: 11

SELECTION CRITERIA

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SELECTION OPTIONS

VENDOR SET: 01-City of Nichols Hills
VENDOR: Exclude: 01-1012, 01-1090, 01-1095, 01-1130, 01-1398, 01-1433, 01-1845, 01-1958, 01-1968, 01-2006
CLASSIFICATION: All
BANK CODE: Exclude: PY
ITEM DATE: 5/01/2024 THRU 5/31/2024
ITEM AMOUNT: 99,999,999.00CR THRU 99,999,999.00
GL POST DATE: 0/00/0000 THRU 99/99/9999
CHECK DATE: 0/00/0000 THRU 99/99/9999

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PAYROLL SELECTION

PAYROLL EXPENSES: NO
EXPENSE TYPE: N/A
CHECK DATE: 0/00/0000 THRU 99/99/9999

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PRINT OPTIONS

PRINT DATE: None
SEQUENCE: By Department
DESCRIPTION: Distribution
GL ACCTS: YES
REPORT TITLE: C L A I M S L I S T
SIGNATURE LINES: 0

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PACKET OPTIONS

INCLUDE REFUNDS: YES
INCLUDE OPEN ITEM:NO

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BALANCE SHEET
AS OF: MAY 31ST, 2024

06 -Municipal Authority

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | | |
|---|---|---|---|---|
| ASSETS | | | | |
| ====== | | | | |
| 06-00-10099 | Claim on Cash | 1,039,977.79 | | |
| 06-00-11000 | T-Bills and CD's | 1,750,000.00 | | |
| 06-00-11100 | Interest Receivable | 39,160.58 | | |
| 06-00-12150 | Utility Receivable | 433,173.89 | | |
| 06-00-13900 | Unbilled Receivable | 162,705.00 | | |
| 06-00-14800 | Allowance for Doubtful Account | ( 26,586.93) | | |
| 06-00-14850 | Bad Debt Receivable | 29,093.19 | | |
| 06-00-15000 | Deferred outflow of resources | 374,590.00 | | |
| 06-00-15500 | Deferred OUtflow - OPEB | 43,637.00 | | |
| 06-00-20000 | Fixed Assets | 47,398,596.03 | | |
| 06-00-20100 | Accumulated Depreciation | ( 30,746,611.89) | | |
| 06-00-21000 | Land | 207,742.00 | | |
| 06-00-21500 | Construction in Progress | 1,817,431.06 | | |
| | | | 22,522,907.72 | |
| | TOTAL ASSETS | | | 22,522,907.72 |
| | | | | ============== |
| LIABILITIES | | | | |
| =========== | | | | |
| 06-00-30090 | Payable - Collection AgencyFee | 5,735.02 | | |
| 06-00-30099 | A/P Due to Pooled Cash | 112,193.30 | | |
| 06-00-31800 | Comp Absent Payable | 5,383.02 | | |
| 06-00-31890 | Compensated Absences - Long Te | 48,447.00 | | |
| 06-00-34000 | City of NH - Garbage | 86,069.81 | | |
| 06-00-34100 | Unearned Rev (Unapplied Credit | 15,252.27 | | |
| 06-00-34325 | Deposit - Fire Hydrant Meter | 5,200.00 | | |
| 06-00-34500 | Due to Tyler Tech (Cr Cd Fees) | 1,128.50 | | |
| 06-00-34900 | Notes Payable - Current Portio | 899.00 | | |
| 06-00-35000 | NOTES PAYABLE | 14,404.00 | | |
| 06-00-38000 | Deferred inflow of resources | 38,888.00 | | |
| 06-00-38500 | Deferred Inflow - OPEB | 50,180.00 | | |
| 06-00-40000 | Net Pension Liability | 20,673.00 | | |
| 06-00-40100 | OPEB Liability | 98,791.00 | | |
| | TOTAL LIABILITIES | | 503,243.92 | |
| EQUITY | | | | |
| ====== | | | | |
| 06-00-50400 | Net Investment-Capital Assets | 18,419,867.00 | | |
| 06-00-52090 | Unrestricted Fund Balance | 3,411,673.40 | | |
| | TOTAL BEGINNING EQUITY | 21,831,540.40 | | |
| | TOTAL REVENUE | 4,724,072.04 | | |
| | TOTAL EXPENDITURES | 4,535,948.64 | | |
| | TOTAL REVENUE OVER/(UNDER) EXPENSES | 188,123.40 | | |
| | TOTAL EQUITY & REV. OVER/(UNDER) EXP. | | 22,019,663.80 | |
| | TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | | | 22,522,907.72 |
| | | | | ============== |

BALANCE SHEET
AS OF: MAY 31ST, 2024

13 -Municipal Authority - CIP

| ACCOUNT # | ACCOUNT DESCRIPTION | BALANCE | | |
|---|---|---|---|---|
| ASSETS | | | | |
| ====== | | | | |
| 13-00-10099 | Claim on Cash | 729,487.71 | | |
| 13-00-11000 | T-Bills and CD's | 600,000.00 | | |
| 13-00-11100 | Interest Receivable | 10,150.99 | | |
| | | | 1,339,638.70 | |
| | TOTAL ASSETS | | | 1,339,638.70 |
| | | | | ============== |
| LIABILITIES | | | | |
| =========== | | | | |
| 13-00-37176 | Retainage Payable | 76,149.00 | | |
| | TOTAL LIABILITIES | | 76,149.00 | |
| EQUITY | | | | |
| ====== | | | | |
| 13-00-57100 | Fund Bal-Capital Improvements | 1,367,709.73 | | |
| | TOTAL BEGINNING EQUITY | 1,367,709.73 | | |
| | TOTAL REVENUE | 132,794.34 | | |
| | TOTAL EXPENDITURES | 237,014.37 | | |
| | TOTAL REVENUE OVER/(UNDER) EXPENSES | ( 104,220.03) | | |
| | TOTAL EQUITY & REV. OVER/(UNDER) EXP. | | 1,263,489.70 | |
| | TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. | | | 1,339,638.70 |
| | | | | ============== |

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2024

06 -Municipal Authority
FINANCIAL SUMMARY % OF YEAR COMPLETED: 91.67

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | TOTAL ENCUMBERED | BUDGET BALANCE | % BUDGET REMAINING |
|---|---|---|---|---|---|---|
| REVENUE SUMMARY | | | | | | |
| Municipal Auth Revenue | 5,068,961 | 350,827.00 | 4,724,072.04 | 0.00 | 344,888.98 | 6.80 |
| TOTAL REVENUES | 5,068,961 | 350,827.00 | 4,724,072.04 | 0.00 | 344,888.98 | 6.80 |
| EXPENDITURE SUMMARY | | | | | | |
| Municipal Authority | 5,068,959 | 385,918.73 | 4,535,948.64 | 2,091.93 | 530,918.45 | 10.47 |
| TOTAL EXPENDITURES | 5,068,959 | 385,918.73 | 4,535,948.64 | 2,091.93 | 530,918.45 | 10.47 |
| REVENUE OVER/(UNDER) EXPENDITURES | 2 | ( 35,091.73) | 188,123.40 | ( 2,091.93) | ( 186,029.47) | 1,473.50- |

06 -Municipal Authority

% OF YEAR COMPLETED: 91.67

| REVENUES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | TOTAL ENCUMBERED | BUDGET BALANCE | % BUDGET REMAINING |
|---|---|---|---|---|---|---|
| **Municipal Auth Revenue** | | | | | | |
| Water | | | | | | |
| 06-00-75300 Water Revenue | 3,529,874 | 239,039.88 | 3,225,883.59 | 0.00 | 303,990.41 | 8.61 |
| TOTAL Water | 3,529,874 | 239,039.88 | 3,225,883.59 | 0.00 | 303,990.41 | 8.61 |
| Wastewater | | | | | | |
| 06-00-75700 Sewer Revenue | 330,116 | 26,889.23 | 321,904.05 | 0.00 | 8,211.95 | 2.49 |
| 06-00-75800 OKC Sewer Charges Revenue | 1,055,208 | 78,282.28 | 984,369.05 | 0.00 | 70,838.95 | 6.71 |
| TOTAL Wastewater | 1,385,324 | 105,171.51 | 1,306,273.10 | 0.00 | 79,050.90 | 5.71 |
| Water Taps | | | | | | |
| 06-00-75900 Water Tap Revenue | 33,596 | 1,290.00 | 25,478.00 | 0.00 | 8,118.00 | 24.16 |
| TOTAL Water Taps | 33,596 | 1,290.00 | 25,478.00 | 0.00 | 8,118.00 | 24.16 |
| Fines & Forfeits | | | | | | |
| 06-00-76000 MXU Installation | 320 | 0.00 | 0.00 | 0.00 | 320.00 | 100.00 |
| TOTAL Fines & Forfeits | 320 | 0.00 | 0.00 | 0.00 | 320.00 | 100.00 |
| Penalties | | | | | | |
| 06-00-77750 Penalty Charges | 19,270 | 999.39 | 13,447.06 | 0.00 | 5,822.94 | 30.22 |
| TOTAL Penalties | 19,270 | 999.39 | 13,447.06 | 0.00 | 5,822.94 | 30.22 |
| Investment Earnings | | | | | | |
| 06-00-78200 Interest Income | 65,133 | 4,276.22 | 151,465.29 | 0.00 | ( 86,332.29) | 132.55- |
| TOTAL Investment Earnings | 65,133 | 4,276.22 | 151,465.29 | 0.00 | ( 86,332.29) | 132.55- |
| Miscellaneous Revenue | | | | | | |
| 06-00-79100 Misc Income | 2,776 | 50.00 | 1,525.00 | 0.00 | 1,251.00 | 45.06 |
| TOTAL Miscellaneous Revenue | 2,776 | 50.00 | 1,525.00 | 0.00 | 1,251.00 | 45.06 |
| Fund Balance Carryover | | | | | | |
| 06-00-79800 Carryover | 32,668 | 0.00 | 0.00 | 0.00 | 32,668.02 | 100.00 |
| TOTAL Fund Balance Carryover | 32,668 | 0.00 | 0.00 | 0.00 | 32,668.02 | 100.00 |
| TOTAL Municipal Auth Revenue | 5,068,961 | 350,827.00 | 4,724,072.04 | 0.00 | 344,888.98 | 6.80 |
| TOTAL REVENUE | 5,068,961 | 350,827.00 | 4,724,072.04 | 0.00 | 344,888.98 | 6.80 |

06 -Municipal Authority

% OF YEAR COMPLETED: 91.67

| DEPARTMENTAL EXPENDITURES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | TOTAL ENCUMBERED | BUDGET BALANCE | % BUDGET REMAINING |
|---|---|---|---|---|---|---|
| **Mun Auth Engineering** | | | | | | |
| Other Services | | | | | | |
| **Municipal Authority** | | | | | | |
| Personnel Services | | | | | | |
| 06-12-80100 Salary | 728,036 | 57,015.22 | 618,104.69 | 0.00 | 109,931.63 | 15.10 |
| 06-12-80200 Overtime | 8,600 | 723.85 | 13,116.71 | 0.00 ( | 4,516.71) | 52.52- |
| 06-12-80300 FICA/Medicare | 55,854 | 4,467.93 | 48,865.47 | 0.00 | 6,988.45 | 12.51 |
| 06-12-80400 Dental Insurance | 5,581 | 516.80 | 5,168.00 | 0.00 | 413.00 | 7.40 |
| 06-12-80500 Health Insurance | 91,200 | 9,112.70 | 92,249.30 | 0.00 ( | 1,049.30) | 1.15- |
| 06-12-80600 Workers Comp | 22,490 | 0.00 | 20,369.36 | 0.00 | 2,120.64 | 9.43 |
| 06-12-80700 Unemployment | 2,704 | 0.00 | 2,470.90 | 0.00 | 233.10 | 8.62 |
| 06-12-80800 OMRF Pension | 56,858 | 4,667.12 | 50,809.69 | 0.00 | 6,048.09 | 10.64 |
| 06-12-80900 Stand by Pay | 9,300 | 600.00 | 6,825.00 | 0.00 | 2,475.00 | 26.61 |
| 06-12-81100 Uniform Rental | 6,300 | 893.60 | 7,678.49 | 0.00 ( | 1,378.49) | 21.88- |
| 06-12-81200 Medical Exams | 500 | 48.00 | 531.76 | 0.00 ( | 31.76) | 6.35- |
| TOTAL Personnel Services | 987,423 | 78,045.22 | 866,189.37 | 0.00 | 121,233.65 | 12.28 |
| Material and Supplies | | | | | | |
| 06-12-83000 Materials & Supplies | 45,000 | 3,608.49 | 93,516.10 | 687.00 ( | 49,203.10) | 109.34- |
| 06-12-83200 Office Supplies | 2,200 | 60.19 | 1,250.76 | 0.00 | 949.24 | 43.15 |
| 06-12-83300 Minor Tools | 2,000 | 0.00 | 209.90 | 0.00 | 1,790.10 | 89.51 |
| 06-12-83400 Lab Chemicals | 4,200 | 195.50 | 5,356.56 | 0.00 ( | 1,156.56) | 27.54- |
| 06-12-83500 Safety Supplies | 3,200 | 143.95 | 2,440.27 | 0.00 | 759.73 | 23.74 |
| 06-12-83700 Misc Supplies | 500 | 29.60 | 66.46 | 0.00 | 433.54 | 86.71 |
| TOTAL Material and Supplies | 57,100 | 4,037.73 | 102,840.05 | 687.00 ( | 46,427.05) | 81.31- |
| Other Services | | | | | | |
| 06-12-84000 Equipment Maintenance | 10,000 ( | 358.20) | 25,049.13 | 0.00 ( | 15,049.13) | 150.49- |
| 06-12-84100 Vehicle Maintenance | 15,000 | 375.60 | 15,222.57 | 1,404.93 ( | 1,627.50) | 10.85- |
| 06-12-84300 Training & Membership | 8,000 | 0.00 | 9,428.54 | 0.00 ( | 1,428.54) | 17.86- |
| 06-12-84400 Software Agreements | 17,850 | 0.00 | 10,086.19 | 0.00 | 7,763.81 | 43.49 |
| 06-12-84500 Well Maintenance | 60,000 | 0.00 | 37,650.24 | 0.00 | 22,349.76 | 37.25 |
| 06-12-84550 Water Quality Testing | 18,000 | 120.00 | 7,689.30 | 0.00 | 10,310.70 | 57.28 |
| 06-12-84600 Equipment Rental | 2,000 | 0.00 | 2,011.93 | 0.00 ( | 11.93) | 0.60- |
| 06-12-84650 Lease Agreements | 73,650 | 0.00 | 45,040.52 | 0.00 | 28,609.48 | 38.85 |
| 06-12-84700 Telephone | 24,558 | 2,056.08 | 22,166.01 | 0.00 | 2,391.99 | 9.74 |
| 06-12-84800 Utilities | 305,681 | 14,779.27 | 240,932.08 | 0.00 | 64,748.92 | 21.18 |
| 06-12-84900 Fuel | 42,606 | 0.00 | 21,833.66 | 0.00 | 20,772.34 | 48.75 |
| 06-12-84950 Printing & Processing - Uti | 16,000 | 1,300.61 | 16,238.42 | 0.00 ( | 238.42) | 1.49- |
| 06-12-85350 Emergency Repairs | 5,000 | 0.00 | 0.00 | 0.00 | 5,000.00 | 100.00 |
| 06-12-86400 Auditing Fees | 30,000 | 35.00 | 21,042.56 | 0.00 | 8,957.44 | 29.86 |
| 06-12-87700 OKC Sewer Charges | 775,000 | 67,103.17 | 689,861.32 | 0.00 | 85,138.68 | 10.99 |

06 -Municipal Authority

% OF YEAR COMPLETED: 91.67

| DEPARTMENTAL EXPENDITURES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | TOTAL ENCUMBERED | BUDGET BALANCE | % BUDGET REMAINING |
|---|---|---|---|---|---|---|
| 06-12-87800 Leasehold Transfer | 2,534,255 | 211,187.92 | 2,323,067.12 | 0.00 | 211,187.88 | 8.33 |
| TOTAL Other Services | 3,937,600 | 296,599.45 | 3,487,319.59 | 1,404.93 | 448,875.48 | 11.40 |
| Transfers Out | | | | | | |
| 06-12-99000 Transfer to CIP (Depreciati | 86,836 | 7,236.33 | 79,599.63 | 0.00 | 7,236.37 | 8.33 |
| TOTAL Transfers Out | 86,836 | 7,236.33 | 79,599.63 | 0.00 | 7,236.37 | 8.33 |
| TOTAL Municipal Authority | 5,068,959 | 385,918.73 | 4,535,948.64 | 2,091.93 | 530,918.45 | 10.47 |
| General Government | | | | | | |
| Personnel Services | | | | | | |
| Transfers Out | | | | | | |
| TOTAL EXPENDITURES | 5,068,959 | 385,918.73 | 4,535,948.64 | 2,091.93 | 530,918.45 | 10.47 |
| REVENUE OVER/(UNDER) EXPENDITURES | 2 | ( 35,091.73) | 188,123.40 | ( 2,091.93) | ( 186,029.47) | 1,473.50- |

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2024

13 -Municipal Authority - CIP
FINANCIAL SUMMARY % OF YEAR COMPLETED: 91.67

| | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | TOTAL ENCUMBERED | BUDGET BALANCE | % BUDGET REMAINING |
|---|---|---|---|---|---|---|
| REVENUE SUMMARY | | | | | | |
| NHMA CIP - Revenues | 1,948,058 | 10,231.34 | 132,794.34 | 0.00 | 1,815,263.66 | 93.18 |
| TOTAL REVENUES | 1,948,058 | 10,231.34 | 132,794.34 | 0.00 | 1,815,263.66 | 93.18 |
| EXPENDITURE SUMMARY | | | | | | |
| General Government | 1,948,058 | 0.00 | 237,014.37 | 338,952.00 | 1,372,091.63 | 70.43 |
| TOTAL EXPENDITURES | 1,948,058 | 0.00 | 237,014.37 | 338,952.00 | 1,372,091.63 | 70.43 |
| REVENUE OVER/(UNDER) EXPENDITURES | 0 | 10,231.34 | ( 104,220.03) | ( 338,952.00) | 443,172.03 | 0.00 |

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2024

13 -Municipal Authority - CIP

% OF YEAR COMPLETED: 91.67

| REVENUES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | TOTAL ENCUMBERED | BUDGET BALANCE | % BUDGET REMAINING |
|---|---|---|---|---|---|---|
| NHMA CIP - Revenues | | | | | | |
| Intergovernmental | | | | | | |
| 13-00-73850 Insurance Proceeds - etal | 0 | 0.00 | 11,131.21 | 0.00 | ( 11,131.21) | 0.00 |
| TOTAL Intergovernmental | 0 | 0.00 | 11,131.21 | 0.00 | ( 11,131.21) | 0.00 |
| Investment Earnings | | | | | | |
| 13-00-78500 Interest | 0 | 2,995.01 | 42,063.50 | 0.00 | ( 42,063.50) | 0.00 |
| TOTAL Investment Earnings | 0 | 2,995.01 | 42,063.50 | 0.00 | ( 42,063.50) | 0.00 |
| Fund Balance Carryover | | | | | | |
| 13-00-79800 Carryover | 1,861,222 | 0.00 | 0.00 | 0.00 | 1,861,222.00 | 100.00 |
| TOTAL Fund Balance Carryover | 1,861,222 | 0.00 | 0.00 | 0.00 | 1,861,222.00 | 100.00 |
| Transfers | | | | | | |
| 13-00-79920 Deprecation Transfers In | 86,836 | 7,236.33 | 79,599.63 | 0.00 | 7,236.37 | 8.33 |
| TOTAL Transfers | 86,836 | 7,236.33 | 79,599.63 | 0.00 | 7,236.37 | 8.33 |
| TOTAL NHMA CIP - Revenues | 1,948,058 | 10,231.34 | 132,794.34 | 0.00 | 1,815,263.66 | 93.18 |
| TOTAL REVENUE | 1,948,058 | 10,231.34 | 132,794.34 | 0.00 | 1,815,263.66 | 93.18 |

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: MAY 31ST, 2024

13 -Municipal Authority - CIP

% OF YEAR COMPLETED: 91.67

| DEPARTMENTAL EXPENDITURES | CURRENT BUDGET | CURRENT PERIOD | YEAR TO DATE ACTUAL | TOTAL ENCUMBERED | BUDGET BALANCE | % BUDGET REMAINING |
|---|---|---|---|---|---|---|
| **General Government** | | | | | | |
| Capital Projects | | | | | | |
| 13-12-88000 Capital Outlay | 430,586 | 0.00 | 116,740.20 | 0.00 | 313,845.80 | 72.89 |
| 13-12-88100 Vehicles | 236,143 | 0.00 | 86,027.17 | 338,952.00 | ( 188,836.17) | 79.97- |
| 13-12-88300 Capital Imp - Computers | 24,951 | 0.00 | 0.00 | 0.00 | 24,951.00 | 100.00 |
| 13-12-88400 Capital Imp - Software | 60,090 | 0.00 | 0.00 | 0.00 | 60,090.00 | 100.00 |
| 13-12-88500 Capital Imp - Equipment | 135,494 | 0.00 | 34,247.00 | 0.00 | 101,247.00 | 74.72 |
| 13-12-88600 Capital Imp - Radios/Commun | 6,777 | 0.00 | 0.00 | 0.00 | 6,777.00 | 100.00 |
| 13-12-89200 Capital Imp-Water Wells | 944,017 | 0.00 | 0.00 | 0.00 | 944,017.00 | 100.00 |
| 13-12-89300 Capital Imp-Paint Water Tow | 110,000 | 0.00 | 0.00 | 0.00 | 110,000.00 | 100.00 |
| TOTAL Capital Projects | 1,948,058 | 0.00 | 237,014.37 | 338,952.00 | 1,372,091.63 | 70.43 |
| TOTAL General Government | 1,948,058 | 0.00 | 237,014.37 | 338,952.00 | 1,372,091.63 | 70.43 |
| **Information Systems** | | | | | | |
| Capital Projects | | | | | | |
| TOTAL EXPENDITURES | 1,948,058 | 0.00 | 237,014.37 | 338,952.00 | 1,372,091.63 | 70.43 |
| REVENUE OVER/(UNDER) EXPENDITURES | 0 | 10,231.34 | ( 104,220.03) | ( 338,952.00) | 443,172.03 | 0.00 |

FRONTIER
LOGGING
CORPORATION

Borehole Geophysics
7221 NW 3 RD
OKLAHOMA CITY, OK. 73127

Telephone 405-787-3952 Fax 405-787-3977
E-mail borholog@sbcglobal.net
www.frontierlogging.com

May 24 , 2024

Mr. Randal Lawrence
Public Works Director
City of Nichols Hills
1009 NW 75th Street
Nichols Hills, OK. 73116

Subject: Water well maintenance contract and price list for fiscal year beginning July 1, 2024 through June 30, 2025.

Frontier Logging Corporation and Hoffman Water Wells is in agreement to extend the annual water well maintenance agreement for the fiscal year beginning July 1, 2024 and ending June 30, 2025 using the attached sheets for our price list. However, if for some unforeseen reason that prices do increase, the City will be notified of the increase amount for that service or product.

If you and we are in agreement, sign in places indicated and return one copy to Frontier Logging Corporation at 7221 NW 3rd St., Oklahoma City, OK. 73127.

Johnny A. Just, VP Operations
Frontier Logging Corporation

______________________
Vice President

City of Nichols Hills

______________________

**DETAILED FEE PROPOSAL:**

| Item No. | Estimated Quantity | Unit | Item | Unit Price | Item Total |
|---|---|---|---|---|---|
| 1 | 2.00 | EA. | Mobilization<br>Three Thousand Eight Hundred Dollars<br>(Dollars per unit written) | $3800. | $7600.00 |
| 2 | 10.00 | PR HR. 200 | Service Calls (min. 2 hours)<br>Four Hundred Dollars<br>(Dollars per unit written) | $ 400 | $ 4000.00 |
| 3 | 2.00 | EA. | Pull Well<br>Four Thousand Eight Hundred Dollars<br>(Dollars per unit written) | $4800. | $9600.00 |
| 4 | 2.00 | EA. | Pump/Motor Cleaning and Testing<br>One Thousand One Hundred Dollars<br>(Dollars per unit written) | $1100. | $2200.00 |
| 5 | 1,500.00 | L.F. | Column Pipe Cleaning<br>Dollars<br>(Dollars per unit written) | QUOTED WHEN NEEDED | |
| 6 | 2.00 | EA. | Casing Inspection Video<br>Two Thousand Eight Hundred Dollars<br>(Dollars per unit written) | $2800. | $ 5600.00 |
| 7 | 2.00 | EA. | Well Cleaning (Circulation, Bit and Scraper, Acidizing)<br>Twenty Three Thousand eight Hundred Dollars<br>(Dollars per unit written) | $ 23800 | $ 47600.00 |
| 8 | 2.00 | EA. | Perforation Acidizing (without well cleaning)<br>Thireteen Thousand Seven Hundred Fifty Dollars<br>(Dollars per unit written) | $ 13750 | $ 27500.00 |
| 9 | 2.00 | EA. | Well Logging (Gamma-Ray, Resistivity, CCL)<br>One Thousand Eight Hundred Seventy Five Dollars<br>(Dollars per unit written) | $1875. | $3750.00 |
| 10 | 2.00 | EA. | Well Logging (CBL)<br>Two Thousand Five Hundred Dollars<br>(Dollars per unit written) | $2500 | $5000.00 |
| 11 | 2.00 | EA. | Well Logging (3-arm caliper)<br>One Thousand Eight Hundred seventy Five Dollars<br>(Dollars per unit written) | $1875 | $3750.00 |
| 12 | 2.00 | EA. | Well Logging (Conductivity Log)<br>One Thousand Eight Hundred Seventy Five Dollars | $1875 | $3750 |

| Item No. | Estimated Quantity | Unit | Item | Unit Price | Item Total |
|---|---|---|---|---|---|

(Dollars per unit written)

| Item No. | Estimated Quantity | Unit | Item | Written (Dollars per unit written) | Unit Price | Item Total |
|---|---|---|---|---|---|---|
| 13 | 2.00 | EA. | 24-hr Test Pump | Ten Thousand Seven Hundred Dollars | $10700 | $ 21400.00 |
| 14 | 200.00 | EA. | Perforating | Seventy Five Dollars | $ 75 | $15000.00 |
| 15 | 200.00 | EA. | Gun Perforating (90 deg phasing) | Dollars | $ N/A | $ N/A |
| 16 | 5.00 | EA. | Zone Specific Sampling & Testing | Dollars | $ QUOTED WHEN NEEDED | $ |
| 17 | 2.00 | EA. | Zone Isolation (Bridge Plug) | Dollars | QUOTED WHEN NEEDED | |
| 18 | 2.00 | EA. | Zone Isolation (Sand Plug) | Dollars | QUOTED WHEN NEEDED | |
| 19 | 2.00 | EA. | Zone Isolation (Squeeze Cementing) | Dollars | QUOTED WHEN NEEDED | |
| 20 | 700.00 | LF. | Set Casing Liner | Dollars | QUOTED WHEN NEEDED | |
| 21 | 200.00 | PER SCK | Cement | Dollars | QUOTED WHEN NEEDED | |
| 22 | 2.00 | EA. | Re-install Well | Five Thousand Two Hundred Dollars | $ 5200 | $ 10400.00 |
| 23 | 2.00 | EA. | Disinfection | Seven Hundred Fifty Dollars | $ 750 | $ 1500.00 |
| 24 | 2.00 | EA. | Site Restoration | Seven Hundred Dollars | $ 700. | $ 1400.00 |

| Item No. | Estimated Quantity | Unit | Item | Unit Price | Item Total |
|---|---|---|---|---|---|
| 25 | 700.00 | LF. | Column Pipe | Dollars QUOTED WHEN NEEDED | |
| | | (Dollars per unit written) | | | |
| 26 | 2.00 | EA. | Pump | Dollars QUOTED WHEN NEEDED | |
| | | (Dollars per unit written) | | | |
| 27 | 2.00 | EA. | Motor | Dollars QUOTED WHEN NEEDED | |
| | | (Dollars per unit written) | | | |
| 28 | 700 | LF. | Air Line Tubing<br>Materials provided By Nichols Hills | Dollars $ | $ |
| | | (Dollars per unit written) | | | |
| 29 | 700 | LF. | Electrical Cable<br>Materials provided by Nichols Hills | Dollars $ | $ |
| | | (Dollars per unit written) | | | |
| 30 | 2.00 | EA. | Cleaning By Scraping | | |
| Seven Thousand Seven Hundred thirty Five | | | | Dollars $7735 | $ 15470.00 |

TOTAL BASE BID:
One Hundred Eighty Five Thousand Five Hundred Twenty Dollars $ 185,520.00

F&C CPAs

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Finley & Cook, PLLC
1421 East 45th Street
Shawnee, OK 74804

March 29, 2024

City Council
City of Nichols Hills
6407 Avondale Drive
Nichols Hills, OK 73116

Dear Council Members:

We are pleased to confirm our understanding of the services we are to provide the City of Nichols Hills (the "City") for the year ended June 30, 2024.

**Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the City as of and for the year ended June 30, 2024. Accounting standards generally accepted in the United States (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.

2) Budgetary Comparison Schedule (Budgetary Basis)—General Fund.

(Continued)

**Audit Scope and Objectives, Continued**

3) Schedule of Share of Net Pension Liability (Asset)—Police Pension.
4) Schedule of City Contributions—Police Pension & Retirement System.
5) Schedule of Share of Net Pension Liability—Firefighter's System.
6) Schedule of City Contributions—Firefighter's Pension & Retirement System.
7) Schedule of Changes in Net Pension Liability (Asset) and Related Ratios—OkMRF.
8) Schedule of Employer Contributions—OkMRF.
9) Schedule of Changes in Total OPEB Liability and Related Ratios.

We have also been engaged to report on supplementary information other than RSI that accompanies the City's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements:

1) Combining Balance Sheet—General Fund Accounts.
2) Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance—General Fund Accounts.
3) Combining Balance Sheet—Nonmajor Governmental Funds.
4) Combining Statement of Revenues, Expenditures, and Changes in Fund Balance—Nonmajor Governmental Funds.
5) Budgetary Comparison Schedule—Nonmajor Governmental Funds.
6) Budgetary Comparison Schedule—Major Governmental Funds.
7) Combining Schedule of Net Position—NHMA Enterprise Fund Accounts.
8) Combining Schedule of Revenues, Expenses, and Changes in Net Position—NHMA Enterprise Fund Account.

**Audit Scope and Objectives, Continued**

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report:

1) Introductory section for the Annual Comprehensive Financial Report (ACFR).
2) Statistical section for the ACFR.
3) Other supplemental information for the ACFR.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

**Auditors' Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the City and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

**<u>Auditors' Responsibilities for the Audit of the Financial Statements, Continued</u>**

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the City or to acts by management or employees acting on behalf of the City. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City 's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement.

**Auditors' Responsibilities for the Audit of the Financial Statements, Continued**

We have identified the following significant risks of material misstatement as part of our audit planning:

- Recording of revenues and related receivables or unearned revenue in accordance with GAAP and in the proper period.
- Recording of expenses and related payables or accrued liabilities in accordance with GAAP and in the proper period.

**Audit Procedures—Internal Control**

We will obtain an understanding of the City and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

**Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

## Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the City from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

**Responsibilities of Management for the Financial Statements, Continued**

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the City involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the City received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the City complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

**Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the City; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Finley & Cook, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Oklahoma State Auditor and Inspector (SAI) or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Finley & Cook, LLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of 5 years after the report release date or for any additional period requested by the SAI. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Dan Bledsoe is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in October 2024 and to issue our reports no later than December 1, 2024.

**Engagement Administration, Fees, and Other, Continued**

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed $30,600. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee before we incur the additional costs.

**Reporting**

We will issue a written report upon completion of our audit of the City 's financial statements. Our report will be addressed to the Honorable Mayor and Members of the City Council of the City of Nichols Hills. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City 's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that City is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the City and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Sincerely,

Dan Bledsoe

Dan Bledsoe
Partner

__________________________________________
Management Signature and Title

__________________________________________
Date

__________________________________________
Governance Signature and Title

__________________________________________
Date

(ALG CL-1.3 (2/24))

CRAWFORD & ASSOCIATES P.C.

April 29, 2024

Honorable Mayor, Members of the City Council, and Board of Trustees of the
Nichols Hills Municipal Authority
City of Nichols Hills
6407 Avondale DR
Nichols Hills, OK 73116-6403

To the Honorable Mayor, Members of the City Council, and Board of Trustees of the Nichols Hills Municipal Authority:

Crawford & Associates, P.C. is pleased that the City of Nichols Hills, Oklahoma and the Nichols Hills Municipal Authority (collectively the "City") continues to express its confidence in our firm and our state and local government expertise. We look forward to a continued long and successful relationship as an integral financial management resource to the City of Nichols Hills management and governing body.

We are prepared to provide a full range of accounting and consulting services to the City contingent upon approval of your management and/or governing body. The purpose of this engagement letter is to identify the scope of available services from Crawford & Associates, the specific initial services requested at this time, and to confirm the terms, objectives, and limitations of our engagement services.

**Scope of Services**

The scope of professional services that are available and can be provided to the City are outlined below under the heading *Scope of Available Services*. While this listing includes a range of services available from Crawford & Associates, the specific initial services requested to be provided at the current time are separately identified under the heading *Initial Services Requested*. Any additional services that are available from Crawford & Associates beyond these initially requested services can be provided upon subsequent specific request and agreement.

Scope of Available Services

Preparation of Annual Financial Statements
General Accounting and Advisory Assistance
Budget Preparation and Amendment Assistance
Capital Asset Records and Accounting Assistance
Information Technology System Assistance
Internal Control Policies and Procedures Assistance
Labor Relations Consulting
Laws and Regulations Compliance Assistance
Investigation of Allegations or Concerns
Tax and Other Regulatory Report Assistance

Initial Services Requested

Preparation of Annual Financial Statements
General Accounting and Advisory Assistance

T: 405-691-5550
F: 405-691-5646 | W: www.crawfordcpas.com
E: info@crawfordcpas.com | 10308 Greenbriar Place, Oklahoma City, OK 73159

Preparation of Sinking Fund Estimate of Needs for the fiscal year ending June 30, 2025
Preparation of Sinking Fund Financial Statements for the fiscal year ending June 30, 2024

**Services Related to the Preparation of Annual Financial Statements**

You have requested that we prepare the annual financial statements of the financial reporting entity of the City as of and for the year ended June 30, 2024. Such financial statements will include:

a. Basic Financial Statements, including notes to the financial statements
b. Required Supplementary Information
c. Supplementary Information (to the extent management elects to include)
d. Other Information (to the extent management elects to include)

*Crawford & Associates' Responsibilities*

The objective of our engagement is to prepare the annual financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARSs) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

*Management Responsibilities*

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your financial statements in accordance with SSARSs:

*a.* The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements

*b.* The prevention and detection of fraud

*c.* To ensure that the entity complies with the laws and regulations applicable to its activities *d.* The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements

*e.* To provide us with:

i. Documentation, and other related information that is relevant to the preparation and presentation of the financial statements,

ii. Additional information that may be requested for the purpose of the preparation of the financial statements, and

iii. Unrestricted access to persons within the City, of whom we determine necessary to communicate.

The financial statements will not be accompanied by a report. However, you agree that the financial statements will clearly indicate that no assurance is provided on them.

**Services Related to the Preparation of Prescribed Form Financial Statements and Schedules**

You have requested that we prepare the prescribed form financial statements and schedules of the City as of and for the years listed below, in accordance with the basis of accounting prescribed by the Office of the Oklahoma State Auditor and Inspector pursuant to 68 OS Section 3003.B and as promulgated by 68 OS Section 3009-3011. Such prescribed forms will include:

a. Sinking Fund Estimate of Needs for the fiscal year ending June 30, 2025
b. Sinking Fund Financial Statements for the fiscal year ending June 30, 2024

*Crawford & Associates' Responsibilities*

The objective of our engagement is to prepare the prescribed form financial statements and schedules listed above in accordance with the basis of accounting referenced above, based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARSs) promulgated by the Accounting and Review Service Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the prescribed form financial statements and schedules.

The prescribed form financial statements and schedules will be presented in accordance with the requirements of Oklahoma statutes referenced above and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The preparation engagement cannot be relied upon to identify or disclose any prescribed form financial statement or schedule misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

*Management's Responsibilities*

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare the prescribed form financial statements and schedules in accordance with the basis of accounting referenced above. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your prescribed form financial statements and schedules in accordance with SSARSs:

1. The selection of the basis of accounting referenced above as the financial reporting framework to be applied in the preparation of the financial statements and schedules;
2. The prevention and detection of fraud;
3. To ensure that the entity complies with the laws and regulations applicable to its activities;
4. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements and schedules
5. To provide us with:
   a. Documentation, and other related information that is relevant to the preparation and presentation of the prescribed form financial statements and schedules,
   b. Additional information that may be requested for the purpose of the preparation of the prescribed form financial statements and schedules, and
   c. Unrestricted access to persons within the City of whom we determine necessary to communicate.

The prescribed form financial statements and schedules will not be accompanied by a report. However, you agree that the prescribed form financial statements and schedules will clearly indicate on each page that no assurance is provided on them.

**Other Requested and Available Services**

In conjunction with the other requested and available services (other than the preparation of the annual financial statements) as identified in the Scope of Services section of this letter, Crawford & Associates will be responsible for providing such services upon request in accordance with the applicable professional standards of the AICPA. It is anticipated that most if not all of these other services will be performed in accordance with the standards applicable to consulting services as prescribed by the AICPA.

Crawford & Associates, is not obligated to, but may report or otherwise communicate to management any recommendations, it determines necessary, resulting from the professional services provided.

Management and the governing body will be responsible for establishing the scope of our other professional services to be provided and for providing the necessary resources allocated to the work; such responsibility includes determining the nature, scope, and extent of the services to be performed, providing sufficient appropriation for the estimated cost of these services, providing overall direction and oversight for each service, and reviewing and accepting the results of the work.

## Access to Working Papers and Reports

Any working papers prepared by Crawford & Associates in connection with performing the financial statement preparation and other professional services are the property of Crawford & Associates. Upon request, copies of any or all working papers and reports that we consider to be nonproprietary will be provided to management. Management may make such copies available to its external auditors and to certain regulators in the exercise of their statutory oversight responsibilities. Such copies may not be made available to any other third party without the prior written consent from Crawford & Associates.

## Fees and Costs

Fees and out-of-pocket expenses for this engagement will be billed as the work progresses and payable upon receipt of our invoices. Out-of-pocket expenses include such costs incurred by Crawford & Associates in providing the services including travel, lodging, telecommunications, printing, document reproduction, and the like. Our fees for these services will be billed at our standard hourly rates, as follows, for the individual performing such services based on the actual number of hours of work, including travel time, performed by that individual.

Standard Hourly Rates:

- Firm President $265
- Shareholders $180
- Senior Managers $160
- Managers $140
- Senior Professional Staff $120
- Professional Staff $80
- Clerical Staff $50

Because Crawford & Associates has no direct control over the type and amount of services requested by the management or the governing body during the term of this engagement, nor does Crawford & Associates have direct control over the quality of your accounting system or records, potential turnover of your staff, or your staffing levels, resources, or capabilities, it is impractical for us to provide an accurate amount of hours that will be required for the services requested or a not-to-exceed limit on fees and expenses charged. We will rely on you to provide us with a copy of approved purchase orders, containing estimated fees and expenses, monitor the cumulative fees and expenses charged, and notify us if and when the cumulative amount approaches the total appropriated level estimated. You also agree to provide sufficient appropriation for all services requested prior to the services being performed. For purposes of purchase order preparation, we will be glad to provide you with an estimated range of fees and expenses upon request. In the event we complete FY 2024 prior to the end of FY 2025, we may begin interim preparations in the spring of 2025 to facilitate a more timely issuance of FY 2025's financial statements.

The term of this engagement is a period from July 1, 2024 through June 30, 2025. Crawford & Associates may perform additional services upon receipt of a formal request from management or the governing body with terms and conditions that are acceptable to both parties.

The agreements and undertakings contained in this engagement letter, shall survive the completion or termination of this engagement.

**Acceptance**

Please indicate your acceptance of this agreement by signing in the space provided below and returning this engagement letter to us. A duplicate copy of this engagement letter is provided for your records. We look forward to continuing our professional relationship with the City of Nichols Hills.

Respectfully submitted and agreed to by,

Frank Crawford
Crawford and Associates, P.C.

Accepted by the Council of the City of Nichols Hills, Oklahoma and the Chairman and Trustees of the Nichols Hills Municipal Authority on this ______ day of _______, 2024.

| | |
|---|---|
| CITY OF NICHOLS HILLS, OKLAHOMA<br>A Municipal Corporation | NICHOLS HILLS MUNICIPAL AUTHORITY |
| ______________________________<br>Mayor | ______________________________<br>Chairman |

ATTEST:

______________________________
City Clerk

APPROVED as to form this _____ day of ___________, 2024.

______________________________
City Attorney

KEYSTONE
flex administrators
PO Box 5502 • Edmond, OK 73083 • P: 405.285.1144 • F: 405.285.1763

City of Nichols Hills
Attn: Amanda Copeland
6407 Avondale Drive
Nichols Hills, OK 73116
Sent via Email

RE: Notice of Renewal for Employer's Section 125 Cafeteria Plan & Section 105 HRA Plan

It is our intent to renew your Section 125 Cafeteria Plan and Section 105 Health Reimbursement Arrangement (the "Plan") administrative services arrangement with Keystone Flex Administrators, L.L.C., as your third party administrator ("TPA"), for the upcoming fiscal Plan Year beginning July 1, 2024 (the "Renewal Date"). We will continue to provide the same recordkeeping and administrative services as we currently provide in connection with administration of the Plan for the upcoming fiscal Plan Year. Once you have had an opportunity to review this Agreement, please sign, date, and return the original signature page of the Agreement to Keystone Flex Administrators, L.L.C., at the email address provided. This Agreement will be effective as of the Renewal Date and continue in force unless otherwise terminated in accordance with the termination provisions as provided in the Administrative Services Agreement.

**Administrative Service Fees.** Administrative service fees for the upcoming Renewal will be as follows:

- FSA Monthly Administrative Fees: $5.00/Participant/Mo.
  (per Health FSA and/or DCAP account Participants) with a Minimum Monthly Administration Fee of $125.00, due and payable by the end of the month billed

- Debit Cards Monthly Administration Fees: $2.00/Participant/Mo.
  (includes 2 Cards/Participant)

- Annual Renewal Fee (FSA): $250.00

- HRA Monthly Administrative Fees: $5.00/Participant/Mo.
  with a Minimum Monthly Administration Fee of $150.00, due and payable by the end of the month billed

- Annual Renewal Fee (HRA): $250.00

***NOTE: These Administrative Service Fees become a part of EXHIBIT "A" to the Administrative Services Agreement and are effective on the Renewal Date.***

**Non-discrimination Testing:** Keystone will continue to provide educational information and general overview guidance in connection with the non-discrimination requirements for Section 125 Cafeteria Plans. The Employer will have the responsibility to perform all non-discrimination tests associated with the Plan, including the component plans and all final non-discrimination tests required based on the actual fiscal Plan Year enrollment data at the end of each fiscal Plan Year. Keystone Flex outsources this testing and can provide a quote for the cost of these tests, if desired.

The above is understood and agreed upon by both parties' signatures:

| | |
|---|---|
| City of Nichols Hills | Keystone Flex Administrators, L.L.C. |
| By: ______________________ | By: [signature] |
| Title: ______________________ | Title: President/CEO |
| Date: ______________________ | Date: 5-1-24 |

***Please return a signed and dated copy of this renewal letter to**:*
**Keystone Flex Administrators, L.L.C. via email to amills@keystoneflex.com*****. Should you have any questions, please contact our offices (405) 285-1144.***

***Agreement for Cleaning Services: City of Nichols Hills Courthouse & Public Works***

For the total price of **$3,500.00**, per month, the City of Nichols Hills, Oklahoma ("City") and Aspen Services Group ("Aspen") hereby agree that Aspen will perform the work described in this agreement.

This cleaning service will be provided Monday through Friday of each week, excluding state and Federal Holidays, beginning ***July 1st, 2024***, and continuing until either party desires to terminate this agreement or the end of this contractual year (***June 30th, 2025***), whichever occurs first.

The costs for the work performed under this agreement include all labor, equipment and supplies, but exclude toilet tissue, paper towels, can liners and hand soap. Aspen may pass on its supply costs for these excluded items to the City of Nichols Hills, Oklahoma in its monthly invoices billed to the City of Nichols Hills, Oklahoma.

The monthly costs for Aspen's services under this agreement are broken down, as follows, per facility:

- *Courthouse: $2,700.00/Month*
- *Public Works: $800.00/Month*

## *Description of Work:*

**I. NIGHTLY CLEANING**

*A. Entry Areas, Common Areas, Offices and Break Rooms*

1. When cleaning staff enter building, they are to lock doors behind them.
2. Empty all trash receptacles, replacing liners as needed.
3. Clean and polish all drinking fountains.
4. Dust desks and accessories being careful not to move items/papers.
5. Dust tops of all furniture including file cabinets, chairs, tables, computer monitors, etc.
6. Damp wipe and dry polish all glass furniture tops.
7. Clean and polish all entrance glass as well as all interior partition glass.
8. Wipe and disinfect counter tops and cabinet fronts.
9. Sweep, mop and disinfect all hard surface floors.

10. Vacuum all carpeted areas thoroughly.
11. Clean and disinfect sinks and faucets.
12. Clean counters, cabinet fronts and sinks in break rooms.
13. "Police" all outside entry areas and empty exterior trash receptacles.
14. Sweep stairwells, if applicable.
15. Dust and/or wipe down office equipment (i.e. copiers, fax machines).
16. Housekeeping staff are to turn off lights and secure building when leaving.

*B. <u>Restrooms</u>*

1. Restock and polish paper towel, toilet tissue and hand soap dispensers.
2. Clean and dry polish mirrors.
3. Empty trash receptacles and wipe if needed.
4. Clean and disinfect both sides of toilet seats.
5. Clean and disinfect toilets and urinals both inside bowls and outside fixtures.
6. Clean and polish bright work on fixtures.
7. Clean and disinfect all sink basins.
8. Clean and disinfect vanity tops.
9. Clean and polish faucet fixtures.
10. Clean and disinfect stall partitions and doors.
11. Dust tops of partitions.
12. Wet mop floors with a germicidal disinfectant.

## II. WEEKLY CLEANING

*Entry Areas, Common Areas, Offices and Break Rooms*

1. Dust all vertical surfaces of desks, file cabinets, chairs, tables, pictures and other office furniture.
2. Spot-clean woodwork, doors and door jambs to remove finger prints and smudges.
3. Clean light-switch cover plates.
4. Clean seats of chairs.

## III. MONTHLY CLEANING

*Entry Areas, Common Areas, Offices and Break Rooms*

1. Accomplish all high horizontal dusting not reached in the aforementioned cleaning specifications.
2. Dust return air and air supply vents.

## IV. QUARTERLY CLEANING

*Entry Areas, Common Areas, Offices and Break Rooms*

1. Locker Rooms to be machine-scrubbed at Public Works.
2. Spot-clean carpet in common areas, as needed (separate charge).

## V. SEMI-ANNUAL CLEANING

*Entry Areas, Common Areas, Offices and Break Rooms*

1. Vacuum all furniture.
2. VCT floor maintenance to be performed at Public Works

## VI. ADDITIONAL INFORMATION

1. Insurance certificates will be provided before service commences.
2. Prior to performing any services exceeding $250.00, not included within this scope of work (SOW), Aspen shall obtain approval from the City Manager.

This agreement is subject to annual approval by the Council of the City of Nichols Hills, Oklahoma.

In Witness hereof,

ASPEN SERVICES GROUP

By: ______________________

Its: President

(Title)

Date: June 6th, 2024

APPROVED and ACCEPTED by the Council of the City of Nichols Hills, Oklahoma, and signed by the Mayor this ~~1st~~ day of ~~July,~~ 2024.

11th June

CITY OF NICHOLS HILLS, OKLAHOMA

______________________

Mayor

ATTEST: (Seal)

______________________

City Clerk

Reviewed as to Form and Legality:

______________________

City Attorney

CITY OF NICHOLS HILLS OKLAHOMA

# Municipal Authority Item Report

## MEETING DATE

June 11, 2024

## AGENDA ITEM # 7.a

PUBLIC HEARING: Resolution approving and adopting budgets for Fiscal Year 2024-2025 for General Fund, Nichols Hills Municipal Authority, Street & Alley Fund, General Fund Capital Improvements, Nichols Hills Municipal Authority Capital Improvements, 911 Funds, Designated Account Funds, Sinking Fund, Police Impound Fund, Water Impact Fee Fund, Sewer Impact Fee Fund, Drainage Fee Fund, Health Insurance Fund and Park Fund.

## ATTACHMENTS

1. 2024-2025 Budget resolution for BOTH CC and NHMA
2. NH-CM Report in re Budget-4.18.24
3. 2024-2025 Budget DRAFT

RESOLUTION NO. 1542

CITY OF NICHOLS HILLS, OKLAHOMA

A RESOLUTION APPROVING AND ADOPTING THE CITY OF NICHOLS HILLS, OKLAHOMA, AND NICHOLS HILLS MUNICIPAL AUTHORITY BUDGETS FOR FISCAL YEAR 2024-2025; AND DECLARING AN EMERGENCY.

WHEREAS, The City of Nichols Hills, Oklahoma has heretofore selected the Oklahoma Municipal Budget Act (the "Act") to govern its budget procedures; and

WHEREAS, the City Manager has heretofore prepared and submitted budgets for the fiscal year 2024-2025 and the City Council of the City of Nichols Hills, Oklahoma and the Trustees of the Nichols Hills Municipal Authority have held and conducted a public hearing on such proposed budgets in compliance with Title 11, Section 17-208 of the Act.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Nichols Hills, Oklahoma, and the Trustees of the Nichols Hills Municipal Authority;'

Section 1. The attached budgets are hereby approved and adopted as the budgets for the City of Nichols Hills, Oklahoma and the Nichols Hills Municipal Authority for the fiscal year 2023-2024. Pursuant to the provisions of 11 O.S. Section 17-206.D, the 2020, 2021, 2022, 2023, and 2024 General Obligation Bond Issue Project Funds are considered non-fiscal and any open encumbrances and remaining unexpended appropriations of these funds at June 30, 2024 shall be re-encumbered and re-appropriated for the fiscal year ending June 30, 2025 for the same purposes as originally appropriated.

Section 2. The City Clerk is hereby authorized and directed to transmit the adopted budgets to the State Auditor and Inspector and to file a copy of the sinking fund requirements of the City of Nichols Hills, Oklahoma with the excise board of Oklahoma County. A copy of said budgets shall be kept on file in the office of the City Clerk.

Section 3. It being immediately necessary for the preservation of the peace, health, welfare, and safety of the City of Nichols Hills, Oklahoma, and the inhabitants thereof that the provisions of this resolution be put into full force and effect, an emergency is hereby declared to exist by reason whereof this resolution shall take effect and be in full force from and after its passage.

PASSED AND APPROVED by the Council of the City of Nichols Hills, Oklahoma, and the Chairman and Trustees of the Nichols Hills Municipal Authority this 11th day of June, 2024.

ATTEST:

City Clerk

MAYOR, CITY OF NICHOLS HILLS
AND
CHAIRMAN OF THE NICHOLS HILLS
MUNICIPAL AUTHORITY

Reviewed as to Form and Legality:

City Attorney

**Memorandum**

| | |
|---|---|
| **To:** | **Nichols Hills City Council** |
| **From:** | **S. Shane Pate II, City Manager** |
| **Date:** | **April 18, 2024** |
| **Re:** | **Proposed Budget for 2024-2025** |

The following is a summary of noteworthy points regarding the proposed budget for 2024-2025 for the General Fund and Nichols Hills Municipal Authority (NHMA):

A. **Revenue**

a. **NHMA**

**i.** The water line item was budgeted at 97% of the Estimated Actuals, or $3,532,000. Water revenue historically experienced considerable fluctuation, due mainly to rainy and drought years. However, since FY' 19-20 water revenue has been relatively stable, largely due to persistent drought in that time.

According to Oklahoma's Climatological Survey, March 20-April 18, 2024 for the Central Oklahoma Climate Division has been the 47th driest period on record since 1921, at -0.72" below normal rainfall, while the division has received relatively normal rainfall since January.

The Garber Wellington Aquifer has also experienced .44 inches above normal recharge. Nonetheless, the Climatological Survey reports that Oklahoma in general remains in a drought cycle. According to the National Oceanic and Atmospheric Administration, the Northern Hemisphere has a 60% chance of transitioning to a La Nina climate pattern by June-August, which means significantly less rainfall.

This water revenue item number does not factor Consumer Price Index (CPI) rate increases anticipated in July, so this budget number is conservative. I do note we anticipate a $0.36/1,000 gal. (4.9%) CPI water rate increase. Such an increase would still be lower than Edmond's current rate, for example, by $0.60/1,000 gallons.

**ii.** Sewer line items are budgeted at 96% for Nichols Hills, and 95% for Oklahoma City, of their respective Estimated Actuals.

b. **General Fund**

**i.** Nearly all of the line items in the General Fund Revenue are budgeted at 95% of the Estimated Actuals.

ii. However, Sales tax is budgeted at 97% of the Estimated Actuals at $5,535,891. This number is 99% of our Actual Revenues in FY 22-23, so a generally flat revenue trend is budgeted. When you consider the addition of Okc's popular *Spark* restaurant opening in our Plaza this spring, our revenue projection for this budget remains conservative.

iii. Use tax is budgeted at 96% of our Estimated Actuals at $1.1 million. Our use tax continues to experience record highs from increased online shopping.

**B. Expenses**

a. For FY 24-25, the combined City and NHMA budgets are increased by $68,651. This is generally a flat budget from the current fiscal year, but some reshuffling of expenditures should be noted. The Park Department CIP transfer is reduced by $1.7 million due to the fact that we budgeted $2 million in CIP transfers in the current budget to develop a park in Ward 3 (we are assigning $300k to Parks CIP this year for the Redbud Park improvement project). This year, we are also assigning $1.1 million in the NHMA CIP for solar panels. Approximately $582k of the reduction also comes from CIP transfers from fund balance and budgeted capital outlays that are no longer necessary in light of the city's ability to transition many of its capital purchases of vehicles to bond funds (the 2019 and 2023 bond elections authorized the City to purchase fire trucks, police cars, and public works vehicles with bond funds). We are still setting aside funds for such future purchases, but the urgent need to aggressively save for replacement of such vehicles is eliminated so the allocations are on a more extended schedule. All of this reshuffling results in a slight net increase to the overall budget.

**b. General Fund**

i. **Employee Salary Increases:** This budget contemplates a 4% cost of living increase for all employee positions, slightly below the current 4.9% inflation rate. We also made some adjustments to the police department pay system to provide additional compensation to officers working night shifts. The Oklahoma Legislature also enacted changes to the state police pension system, which has impacted the budget by approximately $22k. These measures have a combined $540,397 impact to the budget.

ii. **No New Employee Positions:** This budget contemplates no additional employees.

iii. **Transfer to CIP:** This year, we are recommending a $500k transfer for solar panels (combined with a $1.1M transfer from NHMA CIP) and $300k for Redbud Park improvements. The solar panel expenditure would be contingent upon receiving a 100% reimbursement grant from ACOG, so these funds are just assigned rather than encumbered.

1. Solar Panels: The City will spend over $305k in the upcoming budget on electricity costs. We are advised the installation of solar panels on several of our facilities can reduce this cost by as much as 33%, or $100k/year. We are working to obtain a 100% reimbursement grant for this project and assigning $1.6 million in CIP from our reserve funds to pay for the project up front. ($1.1 million of this comes from NHMA Fund Balance and $500k comes from General Fund fund balance). Award notifications for this grant are projected to be made in October of this year.

2. We are anticipating a one-time $300k CIP transfer for the Redbud Park improvement project. This is a largely donor-funded project, along with some existing park bond funds approved by the voters in 2023. We are also pursuing grant funds for a portion of this project.

iv. **Workers' Compensation:** We anticipate a seven percent increase, which is conservative. We typically do not receive these numbers until the end of May or June.

v. **Health Insurance:** In 2020, the City became a self-funded health insurance plan for its employees and dependents. The plan provides for re-insurance to the self-funded plan to cap the City's costs at just over $1.3 million. Our costs this year are projected to be approximately $1,015,000, a $118,000 decrease from last year. The City establishes premiums to make the plan pay for itself and control costs. This year, the City will keep premiums flat from last year. One of the great values of this health insurance system is that the City gets to retain any budgeted funds not expended on health claims in a given year. For instance, in the current fiscal year we budgeted $1.12 million in health insurance expenses, but are now only estimating to spend $1.01 million. This savings creates a reserve balance in the health insurance fund we can use to subsidize premiums or keep expenses lower in future years where claims might be higher.

vi. **General liability and property insurance:** We are still awaiting final numbers. Until we receive final numbers, which we typically do not receive until June, we have budgeted a $26,101 increase, or 10%. This is a very conservative amount.

c. **NHMA:** Overall, the NHMA budget will increase by $1,133,758. Nearly all of this increase ($1.1 million) is due to a budget item assigning funds to purchase solar panels. Our leasehold transfers from the NHMA fund to the General Fund make up $137,423 of this increase. Otherwise, nearly all other expense items are decreasing in this budget.

d. **Water impact fees:** We anticipate this fund's accumulated amount will increase to $182,653.

e. **Sewer impact fees:** We anticipate this fund's accumulated amount will increase to $135,713.

f. **Impound fees:** In FY' 2017-2018, the City adopted a $100 fee for each vehicles impounded by the police department. The funds from these fees are used to make purchases related to law enforcement, such as e-ticket machines, software, or other police equipment. We have budgeted for this to increase to $48,919.

g. **Drainage fees:** In FY' 19-20, the City adopted a $3/month drainage fee on municipal utility accounts to improve the City's drainage system. This fund is projected to accumulate to $358,042 by the end of FY' 24-25.

h. **Parks Fund:** In FY' 22-23, the city created a new fund holding the $1.5 million donor funds for the Love Family Park. All but $322,000 of those funds were exhausted to complete the park improvements. The balance of those funds are for maintenance of Love Family Park, Additionally, in the current fiscal year, the City has received $302k in donations from the public for Redbud Park improvements. In the proposed budget, $300k from our General Fund fund balance is proposed to be assigned to this fund to fund completion of the Redbud Park improvements.

C. **Fund Balance**: Our Fund Balances in our General Fund and NHMA Fund continue to be robust, which further mitigate any risks associated with the proposed budget. Our General Fund Balance is over $3.9 million (this does not include the $2 million transferred to CIP in the current fiscal year for the costs associated with a new park in Ward 3). Our NHMA Fund Balance is $3.6 million. Additionally, we have $4.4 million of assigned fund balance in a General Fund CIP fund and $1.2 million of assigned fund balance in our NHMA CIP fund. As stated above, this budget contemplates reducing the General Fund fund balance by $800k for Redbud Park and solar panels, leaving a $3.1 million unassigned fund balance. It also contemplates reducing the NHMA fund balance by $1.1 million for solar panels, leaving a $2.5 million unrestricted fund balance. Even if you assumed no grant reimbursement for the solar panels, our General Fund balance would remain at 28.1% and our NHMA fund balance would remain at 55.2% of the total budget for the fiscal year, respectively. These amounts keep us well within the 16%-42% target limits established by our written fund balance and budgeting policy.

D. **CIP Requests**: Department Heads are present for this workshop to discuss their new CIP request items for the proposed budget.

**CITY OF NICHOLS HILLS**
**BUDGET SUMMARY FOR**
**FY 2024-2025**

| | GENERAL FUND | MUNICIPAL AUTHORITY | CIP Funds | ST. & ALLEY FUND | DESIGNATED ACCTS. FUND | 911 FUND | SINKING FUND | POLICE IMPOUND FUND | WATER IMPACT FEE | SEWER IMPACT FEE | DRAINAGE FEE FUND | PARKS FUND | INTERNAL SERVICE FUND | TOTAL ALL FUNDS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Proposed Revenues:** | | | | | | | | | | | | | | |
| Sales Tax | 5,535,891 | | | | | | | | | | | | | 5,535,891 |
| Use Tax Revenue | 1,103,508 | | | | | | | | | | | | | 1,103,508 |
| Tobacco Tax Revenue | 33,730 | | | | | | | | | | | | | 33,730 |
| Franchise Tax | 375,188 | | | | | | | | | | | | | 375,188 |
| Building Permits | 140,423 | | | | | | | | | | | | | 140,423 |
| Plumbing Permits | 37,015 | | | | | | | | | | | | | 37,015 |
| Electrical Permits | 20,648 | | | | | | | | | | | | | 20,648 |
| Roof Permits | 3,464 | | | | | | | | | | | | | 3,464 |
| Drive & Tree Permits | 11,007 | | | | | | | | | | | | | 11,007 |
| Food Vendors Permits | 190 | | | | | | | | | | | | | 190 |
| Garage Sale Permits | 507 | | | | | | | | | | | | | 507 |
| Plumbing Licenses | 28,532 | | | | | | | | | | | | | 28,532 |
| Electrical Licenses | 12,762 | | | | | | | | | | | | | 12,762 |
| General & Sub-Contractor Registration | 22,776 | | | | | | | | | | | | | 22,776 |
| Inspections | 27,936 | | | | | | | | | | | | | 27,936 |
| Alcohol Licenses | 10,849 | | | | | | | | | | | | | 10,849 |
| Dog Licenses | 348 | | | | | | | | | | | | | 348 |
| Alcohol Tax | 9,503 | | | | | | | | | | | | | 9,503 |
| Garbage | 943,480 | | | | | | | | | | | | | 943,480 |
| Garbage - Commercial | 133,930 | | | | | | | | | | | | | 133,930 |
| Solid Waste Fee | 5,005 | | | | | | | | | | | | | 5,005 |
| Ambulance Fees | 58,248 | | | | | | | | | | | | | 58,248 |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Life and Safety | 1,293 | | | | | | | | | | | | | 1,293 |
| Police Fines | 108,495 | | | | | | | | | | | | | 108,495 |
| Interest Income | 158,880 | 146,747 | | 12,664 | | 3,776 | 40,000 | 1,839 | 7,371 | 5,114 | 11,983 | 19,766 | 14,195 | 422,334 |
| Leases | 246,892 | | | | | | | | | | | | | 246,892 |
| Misc. Income | 69,772 | 1,742 | | | 2,460 | | | | | | | 500,000 | 5,000 | 578,973 |
| Leasehold Transfer | 2,671,678 | | | | | | | | | | | | | 2,671,678 |
| Water | | 3,532,007 | | | | | | | | | | | | 3,532,007 |
| Sewer | | 341,396 | | | | | | | | | | | | 341,396 |
| OKC Sewer | | 1,039,531 | | | | | | | | | | | | 1,039,531 |
| Water Taps | | 26,312 | | | | | | | | | | | | 26,312 |
| MXU Installation | | 320 | | | | | | | | | | | | 320 |
| Past Due Penalty | | 14,662 | | | | | | | | | | | | 14,662 |
| Gasoline Tax | | | | 6,449 | | | | | | | | | | 6,449 |
| Motor Vehicle License | | | | 24,368 | | | | | | | | | | 24,368 |
| 911 Revenue | | | | | | 8,000 | | | | | | | | 8,000 |
| Ad Valorem Taxes & Interest Earnings | | | | | | | 6,393,638 | | | | | | | 6,393,638 |
| Police Impound Fund | | | | | | | | 6,080 | | | | | | 6,080 |
| Impact Fees | | | | | | | | | 15,282 | 17,499 | | | | 32,781 |
| Drainage Fee | | | | | | | | | | | 62,059 | | | 62,059 |
| Insurance Premiums & Reimbursements | | | | | | | | | | | | | 1,087,998 | 1,087,998 |
| Transfers | | | 2,100,869 | | | | | | | | | 300,000 | | 2,400,869 |
| Carryover Fund Balance | 800,000 | 1,100,000 | 6,006,558 | 280,000 | 68,635 | 86,000 | 60,000 | 41,000 | 160,000 | 113,100 | 284,000 | 630,000 | | 9,629,293 |
| **Total Available for Appropriation** | 12,571,950 | 6,202,717 | 8,107,427 | 323,481 | 71,095 | 97,776 | 6,493,638 | 48,919 | 182,653 | 135,713 | 358,042 | 1,449,766 | 1,107,193 | 37,150,369 |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Proposed Expenditures:** | | | | | | | | | | | | | | |
| City Council | 785 | | | | | | | | | | | | | 785 |
| Administration | 989,696 | | 84,400 | | | | 850 | | | | | | | 1,074,946 |
| Treasurer/Accountant | 1,307 | | | | | | | | | | | | | 1,307 |
| City Attorney | 180,000 | | | | | | | | | | | | | 180,000 |
| Court | 135,124 | | | | | | | | | | | | | 135,124 |
| Police | 3,437,133 | | 882,885 | | 48,400 | | | | | | | | | 4,368,417 |
| Fire | 2,544,970 | | 932,384 | | 1,160 | | | | | | | | | 3,478,514 |
| Engineering | 90,000 | | | | | | | | | | | | | 90,000 |
| Street | 579,421 | | 160,186 | | | | | | | | | | | 739,607 |
| Sanitation | 1,158,074 | | 517,393 | | | | | | | | | | | 1,675,466 |
| Parks | 552,560 | | 1,873,253 | | | | | | | | | 1,449,766 | | 3,875,579 |
| Public Works Administration | 326,988 | | 60,417 | | 2,200 | | | | | | | | | 389,606 |
| General Government | 1,239,296 | | 500,000 | | - | | | | | | | | | 1,739,296 |
| Code Division | 575,163 | | 255,234 | | 19,335 | | | | | | | | | 849,732 |
| Risk Management | 221,851 | | 86,030 | | | | | | | | | | | 307,882 |
| Information Systems | 539,582 | | 313,889 | | | | | | | | | | | 853,471 |
| Municipal Authority | | 6,202,717 | 2,441,356 | | | | | | | | | | | 8,644,073 |
| Street & Alley | | | | 323,481 | | | | | | | | | | 323,481 |
| 911 Fund | | | | | | 97,776 | | | | | | | | 97,776 |
| Police Impound Fund | | | | | | | | 48,919 | | | | | | 48,919 |
| Water Impact Fund | | | | | | | | | 182,653 | | | | | 182,653 |
| Sewer Impact Fund | | | | | | | | | | 135,713 | | | | 135,713 |
| Drainage Fee Fund | | | | | | | | | | | 358,042 | | | 358,042 |
| Health Insurance Fund | | | | | | | | | | | | | 1,107,193 | 1,107,193 |
| Bond Payments - Principal, Interest etc | | | | | | | 6,492,788 | | | | | | | 6,492,788 |
| **Total Expenditures** | 12,571,950 | 6,202,717 | 8,107,427 | 323,481 | 71,095 | 97,776 | 6,493,638 | 48,919 | 182,653 | 135,713 | 358,042 | 1,449,766 | 1,107,193 | 37,150,370 |

**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**
**FY 2024-2025 PROPOSED BUDGET**

| | Actual Expenditure FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed Budget Minus Current Budget |
|---|---|---|---|---|---|
| **NICHOLS HILLS MUNICIPAL AUTHORITY** | | | | | |
| PERSONNEL SERVICES | 838,323 | 987,423 | 944,721 | 957,060 | (30,363) |
| MATERIALS & SUPPLIES | 55,481 | 57,100 | 121,380 | 57,700 | 600 |
| OTHER SERVICES & CHARGES | 3,693,874 | 3,937,600 | 3,870,522 | 4,011,121 | 73,521 |
| TRANSFER TO CIP | 76,836 | 86,836 | 86,836 | 1,176,836 | 1,090,000 |
| **TOTAL** | 4,664,514 | 5,068,959 | 5,023,459 | 6,202,717 | 1,133,758 |
| **CITY COUNCIL** | | | | | |
| PERSONNEL SERVICES | 782 | 785 | 784 | 785 | - |
| **TOTAL** | 782 | 785 | 784 | 785 | - |
| **CITY ADMINISTRATION** | | | | | |
| PERSONNEL SERVICES | 734,072 | 916,766 | 929,443 | 945,741 | 28,975 |
| MATERIALS & SUPPLIES | 1,585 | 1,500 | 815 | 1,000 | (500) |
| OTHER SERVICES & CHARGES | 36,718 | 43,000 | 42,800 | 42,955 | (45) |
| TRANSFER TO CIP | 15,347 | 15,347 | 15,347 | - | (15,347) |
| **TOTAL** | 787,722 | 976,613 | 988,405 | 989,696 | 13,083 |
| **TREASURER** | | | | | |
| TREASURER | 1,304 | 1,307 | 1,307 | 1,307 | - |
| **TOTAL** | 1,304 | 1,307 | 1,307 | 1,307 | - |
| **CITY ATTORNEY** | | | | | |
| OTHER SERVICES & CHARGES | 295,423 | 200,000 | 284,237 | 180,000 | (20,000) |
| **TOTAL** | 295,423 | 200,000 | 284,237 | 180,000 | (20,000) |
| **MUNICIPAL COURT** | | | | | |
| PERSONNEL SERVICES | 109,292 | 118,556 | 119,026 | 119,799 | 1,243 |
| MATERIALS & SUPPLIES | 245 | 1,000 | 237 | 500 | (500) |
| OTHER SERVICES & CHARGES | 13,109 | 14,325 | 27,159 | 14,825 | 500 |
| **TOTAL** | 122,646 | 133,881 | 146,422 | 135,124 | 1,243 |
| **POLICE DEPARTMENT** | | | | | |
| PERSONNEL SERVICES | 2,596,916 | 2,937,463 | 2,715,053 | 3,190,112 | 252,649 |
| MATERIALS & SUPPLIES | 6,624 | 7,000 | 6,785 | 8,000 | 1,000 |
| OTHER SERVICES & CHARGES | 201,815 | 212,650 | 214,177 | 186,850 | (25,800) |
| TRANSFER TO CIP | 81,849 | 81,849 | 81,849 | 52,171 | (29,678) |
| **TOTAL** | 2,887,204 | 3,238,962 | 3,017,864 | 3,437,133 | 198,171 |
| **FIRE DEPARTMENT** | | | | | |
| PERSONNEL SERVICES | 1,961,944 | 2,118,713 | 2,238,822 | 2,262,594 | 143,881 |
| MATERIALS & SUPPLIES | 12,672 | 18,462 | 15,377 | 20,550 | 2,088 |
| OTHER SERVICES & CHARGES | 129,628 | 122,900 | 170,080 | 149,935 | 27,035 |
| TRANSFER TO CIP | 184,371 | 184,371 | 184,371 | 111,891 | (72,480) |
| **TOTAL** | 2,288,615 | 2,444,446 | 2,608,650 | 2,544,970 | 100,524 |
| **ENGINEER** | | | | | |
| OTHER SERVICES & CHARGES | 257,119 | 90,000 | 215,441 | 90,000 | - |
| **TOTAL** | 257,119 | 90,000 | 215,441 | 90,000 | - |

## CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY
### FY 2024-2025 PROPOSED BUDGET

| | Actual Expenditure FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed Budget Minus Current Budget |
|---|---|---|---|---|---|
| **STREET DEPARTMENT** | | | | | |
| PERSONNEL SERVICES | 243,185 | 315,398 | 377,472 | 396,087 | 80,689 |
| MATERIALS & SUPPLIES | 12,685 | 13,750 | 24,374 | 18,750 | 5,000 |
| OTHER SERVICES & CHARGES | 120,990 | 107,400 | 132,635 | 113,561 | 6,161 |
| TRANSFER TO CIP | 51,023 | 51,023 | 51,023 | 51,023 | - |
| **TOTAL** | 427,883 | 487,571 | 585,504 | 579,421 | 91,850 |
| **SANITATION DEPARTMENT** | | | | | |
| PERSONNEL SERVICES | 658,161 | 756,146 | 725,881 | 806,586 | 50,440 |
| MATERIALS & SUPPLIES | 4,348 | 4,500 | 4,497 | 4,500 | - |
| OTHER SERVICES & CHARGES | 267,219 | 269,016 | 248,640 | 258,679 | (10,337) |
| TRANSFER TO CIP | 88,309 | 88,309 | 88,309 | 88,309 | - |
| **TOTAL** | 1,018,037 | 1,117,971 | 1,067,328 | 1,158,074 | 40,103 |
| **PARKS DEPARTMENT** | | | | | |
| MATERIALS & SUPPLIES | 127 | - | - | - | - |
| OTHER SERVICES & CHARGES | 218,501 | 245,700 | 258,776 | 252,560 | 6,860 |
| TRANSFER TO CIP | 11,667 | 2,031,624 | 1,644,164 | 300,000 | (1,731,624) |
| **TOTAL** | 230,295 | 2,277,324 | 1,902,940 | 552,560 | (1,724,764) |
| **PUBLIC WORKS ADMINISTRATION** | | | | | |
| PERSONAL SERVICES | 209,275 | 233,471 | 240,069 | 265,047 | 31,576 |
| MATERIALS & SUPPLIES | 3,098 | 5,000 | 3,239 | 5,000 | - |
| OTHER SERVICES & CHARGES | 43,382 | 43,000 | 51,339 | 48,171 | 5,171 |
| TRANSFER TO CIP | 8,770 | 8,770 | 8,769 | 8,770 | - |
| **TOTAL** | 264,525 | 290,241 | 303,416 | 326,988 | 36,747 |
| **GENERAL GOVERNMENT** | | | | | |
| MATERIALS & SUPPLIES | 18,722 | 20,000 | 23,631 | 21,000 | 1,000 |
| OTHER SERVICES & CHARGES | 621,475 | 621,669 | 695,383 | 688,296 | 66,627 |
| H.R.A. | 19,743 | 35,000 | 10,579 | 30,000 | (5,000) |
| CAPITAL OUTLAY | 1,272,648 | 335,000 | 174,370 | - | (335,000) |
| TRANSFER TO CIP | - | - | - | 500,000 | 500,000 |
| **TOTAL** | 1,932,588 | 1,011,669 | 903,962 | 1,239,296 | 227,627 |
| **CODE DEPARTMENT** | | | | | |
| PERSONNEL SERVICES | 350,611 | 465,662 | 440,630 | 505,457 | 39,795 |
| MATERIALS & SUPPLIES | 3,056 | 4,600 | 4,184 | 4,650 | 50 |
| OTHER SERVICES & CHARGES | 41,783 | 50,846 | 47,723 | 46,299 | (4,547) |
| TRANSFER TO CIP | 18,757 | 18,757 | 18,757 | 18,757 | - |
| **TOTAL** | 414,207 | 539,865 | 511,294 | 575,163 | 35,298 |
| **SAFETY & RISK MANAGEMENT** | | | | | |
| PERSONNEL SERVICES | 171,204 | 186,072 | 188,993 | 184,603 | (1,469) |
| MATERIALS & SUPPLIES | 10,157 | 10,000 | 7,619 | 10,000 | - |
| OTHER SERVICES & CHARGES | 30,780 | 27,800 | 28,619 | 21,800 | (6,000) |
| TRANSFER TO CIP | 5,448 | 5,448 | 5,448 | 5,448 | - |
| **TOTAL** | 217,589 | 229,320 | 230,679 | 221,851 | (7,469) |

## CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY
### FY 2024-2025 PROPOSED BUDGET

| | Actual Expenditure FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed Budget Minus Current Budget |
|---|---|---|---|---|---|
| **INFORMATION SYSTEMS** | | | | | |
| PERSONNEL SERVICES | 285,000 | 302,438 | 298,539 | 244,918 | (57,520) |
| MATERIALS & SUPPLIES | 2,744 | 4,000 | 5,111 | 4,000 | - |
| OTHER SERVICES & CHARGES | 102,894 | 203,000 | 196,962 | 203,000 | - |
| TRANSFER TO CIP | 87,664 | 87,664 | 87,664 | 87,664 | - |
| **TOTAL** | 478,302 | 597,102 | 588,276 | 539,582 | (57,520) |
| **GRAND TOTAL** | **16,288,755** | **18,706,016** | **18,379,969** | **18,774,667** | **68,651** |

| | Actual Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed Budget minus Current Budget |
|---|---|---|---|---|---|
| **TOTAL** | | | | | |
| PERSONNEL SERVICES | 8,160,069 | 9,340,200 | 9,220,742 | 9,880,097 | 539,897 |
| MATERIALS & SUPPLIES | 131,544 | 146,912 | 217,249 | 155,650 | 8,738 |
| OTHER SERVICES & CHARGES | 6,074,710 | 6,188,906 | 6,484,492 | 6,308,051 | 119,145 |
| CAPITAL OUTLAY | 1,272,648 | 335,000 | 174,370 | - | (335,000) |
| HRA | 19,743 | 35,000 | 10,579 | 30,000 | (5,000) |
| TRANSFER TO CIP | 630,041 | 2,659,998 | 2,272,537 | 2,400,869 | (259,129) |
| **GRAND TOTAL** | **16,288,755** | **18,706,016** | **18,379,969** | **18,774,667** | **68,651** |

**NICHOLS HILLS MUNICIPAL AUTHORITY**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**
**REVENUE ESTIMATES**

| Account Number | Department Activity | Actual Revenues FY 2021-22 | Actual Revenues FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed minus Current | % of Estimated Actual |
|---|---|---|---|---|---|---|---|---|
| 06-00-75300 | Water | $ 3,265,642 | $ 3,754,035 | $ 3,529,874 | $ 3,641,244 | $ 3,532,007 | $ 2,133 | 97% |
| 06-00-75700 | Sewer | 356,849 | 360,547 | 330,116 | 355,621 | 341,396 | 11,280 | 96% |
| 06-00-75800 | OKC Sewer | 1,060,805 | 1,118,550 | 1,055,208 | 1,094,243 | 1,039,531 | (15,677) | 95% |
| 06-00-75900 | Water Taps | 23,370 | 29,855 | 33,596 | 27,697 | 26,312 | (7,284) | 95% |
| 06-0076000 | MXU Installation | - | - | 320 | - | 320 | - | 100% |
| 06-00-77750 | Past Due Penalty | 16,000 | 18,209 | 19,270 | 15,433 | 14,662 | (4,608) | 95% |
| 06-00-79100 | Interest Income | 4,481 | 83,047 | 65,133 | 154,471 | 146,747 | 81,614 | 95% |
| 06-00-78200 | Misc. Income | 4,477 | 2,598 | 2,776 | 1,833 | 1,742 | (1,034) | 95% |
| 06-0079500 | Fds Rec - Agreement Water Well | | | - | - | | - | |
| | | **$ 4,731,624** | **$ 5,366,841** | **$ 5,036,293** | **$ 5,290,543** | **$ 5,102,717** | **$ 66,424** | **96%** |
| 06-00-78550 | Carryover of fund balance for CIP | | | 32,668 | | 1,100,000 | | |
| | **TOTAL MUNICIPAL AUTHORITY BUDGET** | **$ 4,731,624** | **$ 5,366,841** | **$ 5,068,961** | **$ 5,290,543** | **6,202,717** | | |

**NICHOLS HILLS MUNICIPAL AUTHORITY**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**

| Account Number | Department Activity | Actual Expenditures FY 2021-22 | Actual Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed minus Current |
|---|---|---|---|---|---|---|---|
| **NHMA BUDGET** | | | | | | | |
| 06-12-80100 | Salaries | $ 546,842 | $ 595,950 | $ 728,036 | $ 676,609 | 682,764 | $ (45,272) |
| 06-12-80200 | Overtime | 4,523 | 10,223 | 8,600 | 15,323 | 9,000 | 400 |
| 06-12-80300 | FICA/Medicare | 42,612 | 47,143 | 55,854 | 53,567 | 62,132 | 6,278 |
| 06-12-80400 | Dental | 4,069 | 4,685 | 5,581 | 5,581 | 6,202 | 621 |
| 06-12-80500 | Health Insurance | 83,415 | 91,673 | 91,200 | 99,616 | 102,243 | 11,043 |
| 06-12-80600 | Worker's Comp. | 14,889 | 19,209 | 22,490 | 20,369 | 20,398 | (2,092) |
| 06-12-80700 | Unemployment | 2,040 | 2,590 | 2,704 | 1,864 | 3,004 | 300 |
| 06-12-80800 | OMRF Pension | 42,564 | 48,987 | 56,858 | 55,643 | 55,317 | (1,541) |
| 06-12-80900 | Stand-By Pay | 5,350 | 9,300 | 9,300 | 7,500 | 8,000 | (1,300) |
| 06-12-81100 | Uniform Rental | 5,849 | 8,473 | 6,300 | 8,188 | 7,500 | 1,200 |
| 06-12-81200 | Medical | 508 | 90 | 500 | 461 | 500 | - |
| **TOTAL PERSONNEL SERVICES** | | **752,661** | **838,323** | **987,423** | **944,721** | **957,060** | **(30,363)** |
| 06-12-83000 | Supplies | 52,787 | 43,445 | 45,000 | 109,789 | 45,000 | - |
| 06-12-83200 | Office Supplies | 2,377 | 2,510 | 2,200 | 1,588 | 2,200 | - |
| 06-12-83300 | Minor Tools | 1,309 | 2,167 | 2,000 | 420 | 2,000 | - |
| 06-12-83400 | Chemicals | 3,403 | 4,271 | 4,200 | 6,664 | 5,000 | 800 |
| 06-12-83500 | Safety Supplies | 693 | 2,633 | 3,200 | 2,869 | 3,000 | (200) |
| 06-12-83700 | Misc. Supplies | - | 455 | 500 | 49 | 500 | - |
| **TOTAL MATERIALS & SUPPLIES** | | **60,569** | **55,481** | **57,100** | **121,380** | **57,700** | **600** |

## NICHOLS HILLS MUNICIPAL AUTHORITY
## CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY

| Account Number | Department Activity | Actual Expenditures FY 2021-22 | Actual Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed minus Current |
|---|---|---|---|---|---|---|---|
| 06-12-84000 | Equip. Maintenance | 6,535 | 8,977 | 10,000 | 33,212 | 10,000 | - |
| 06-12-84100 | Vehicle Maintenance | 20,866 | 24,773 | 15,000 | 18,965 | 15,000 | - |
| 06-12-84300 | Training/Membership | 10,480 | 8,522 | 8,000 | 12,400 | 8,000 | - |
| 06-12-84400 | Software Agreements | 11,876 | 10,646 | 17,850 | 16,230 | 10,590 | (7,260) |
| 06-12-84500 | Well Maintenance | 36,732 | 26,648 | 60,000 | 56,475 | 40,000 | (20,000) |
| 06-12-84550 | Water Quality Testing | 6,808 | 10,945 | 18,000 | 9,932 | 18,000 | - |
| 06-12-84600 | Equipment Rental | 1,141 | 433 | 2,000 | 924 | 2,000 | - |
| 06-12-84650 | Lease Agreements | 46,816 | 42,962 | 73,650 | 60,055 | 77,212 | 3,562 |
| 06-12-84700 | Telephone | 23,797 | 24,632 | 24,558 | 24,131 | 24,127 | (431) |
| 06-12-84800 | Utilities | 209,889 | 284,142 | 305,681 | 281,785 | 285,000 | (20,681) |
| 06-12-84900 | Fuel | 40,655 | 41,559 | 42,606 | 28,063 | 30,000 | (12,606) |
| 06-12-84950 | Printing & Processing - Utility Bills | 15,626 | 15,936 | 16,000 | 17,935 | 16,000 | - |
| 06-12-85350 | Emergency Repairs | 33,675 | - | 5,000 | - | 2,500 | (2,500) |
| 06-12-86400 | Auditing | 21,793 | 20,409 | 30,000 | 28,011 | 36,013 | 6,013 |
| 06-12-87700 | OKC Sanitary Sewer Charges | 716,668 | 784,439 | 775,000 | 748,149 | 765,000 | (10,000) |
| 06-12-87800 | Leasehold Transfer | 2,194,164 | 2,388,851 | 2,534,255 | 2,534,255 | 2,671,678 | 137,423 |
| **TOTAL OTHER SERVICES & CHARGES** | | **3,397,521** | **3,693,874** | **3,937,600** | **3,870,522** | **4,011,121** | **73,521** |
| 06-12-99000 | Transfer to CIP-Depreciation | 76,836 | 76,836 | 86,836 | 86,836 | 76,836 | (10,000) |
| | Transfer to other funds | 445,000 | - | - | - | 1,100,000 | 1,100,000 |
| **TOTAL TRANSFERS** | | **521,836** | **76,836** | **86,836** | **86,836** | **1,176,836** | **1,090,000** |
| **TOTAL NHMA BUDGET** | | **$ 4,732,587** | **$ 4,664,514** | **$ 5,068,959** | **$ 5,023,459** | **6,202,717** | **$ 1,133,758** |

**GENERAL FUND**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**
**REVENUE ESTIMATES**

| Account Number | Department Activity | Actual Revenues FY 2021-22 | Actual Revenues FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed minus Current | % of Estimated Actual |
|---|---|---|---|---|---|---|---|---|
| **GENERAL SALES TAX** | | | | | | | | |
| 01-00-70250 | Sales Tax | $ 5,377,227 | $ 5,603,247 | $ 5,388,588 | $ 5,707,564 | 5,535,891 | $ 147,303 | *97%* |
| 01-00-70350 | Use Tax Revenue | 890,558 | 1,035,996 | 1,010,508 | 1,149,488 | 1,103,508 | 93,000 | *96%* |
| 01-00-70450 | Tobacco Tax Revenue | 42,075 | 38,132 | 36,903 | 35,505 | 33,730 | (3,173) | *95%* |
| | | 6,309,860 | 6,677,375 | 6,435,999 | 6,892,557 | 6,673,130 | 237,131 | |
| **MISCELLANEOUS TAXES** | | | | | | | | |
| 01-00-71550 | Franchise Tax | 346,363 | 393,375 | 390,089 | 382,845 | 375,188 | (14,901) | 98% |
| | | 346,363 | 393,375 | 390,089 | 382,845 | 375,188 | (14,901) | |
| **LICENSES AND PERMITS** | | | | | | | | |
| 01-00-72050 | Building Permits | 122,992 | 106,360 | 97,917 | 147,813 | 140,423 | 42,506 | 95% |
| 01-00-72075 | Plumbing Permits | 45,270 | 33,690 | 31,967 | 38,963 | 37,015 | 5,048 | 95% |
| 01-00-72100 | Electrical Permits | 36,730 | 28,125 | 26,162 | 21,735 | 20,648 | (5,514) | 95% |
| 01-00-72125 | Roof Permits | 2,340 | 1,970 | 1,526 | 3,647 | 3,464 | 1,938 | 95% |
| 01-00-72150 | Drive & Tree Permits | 9,730 | 9,455 | 8,594 | 11,587 | 11,007 | 2,413 | 95% |
| 01-00-72175 | Food Vendors Permits | 245 | 90 | 90 | 200 | 190 | 100 | 100% |
| 01-00-72200 | Garage Sale Permits | 580 | 580 | 532 | 533 | 507 | (25) | 95% |
| 01-00-72300 | Plumbing Licenses | 25,375 | 27,100 | 23,845 | 30,033 | 28,532 | 4,687 | 95% |
| 01-00-72325 | Electrical Licenses | 12,375 | 12,975 | 12,540 | 13,433 | 12,762 | 222 | 95% |
| 01-00-72350 | General Contractor Registration | 22,100 | 22,200 | 20,235 | 22,400 | 21,280 | 1,045 | 95% |
| 01-00-72355 | Sub-Contractor Registration | 300 | 600 | 570 | 1,575 | 1,496 | 926 | 95% |
| 01-00-72399 | Inspections | 4,475 | 33,375 | 32,167 | 29,407 | 27,936 | (4,231) | 95% |
| 01-00-72400 | Alcohol Licenses | 9,765 | 8,665 | 15,979 | 11,420 | 10,849 | (5,130) | 95% |
| 01-00-728500 | Dog Licenses | 515 | 305 | 342 | 367 | 348 | 6 | 95% |
| | | 292,792 | 285,490 | 272,466 | 333,112 | 316,457 | 43,991 | |
| **INTERGOVERNMENTAL** | | | | | | | | |
| 01-00-73250 | Alcohol Tax | 10,563 | 10,384 | 9,908 | 10,003 | 9,503 | (405) | 95% |
| 01-00-73500 | PD Vest Grant | 619 | 846 | - | 696 | - | - | 0% |
| 01-00-73900 | FEMA Reimbursement | 1,191,105 | 511,944 | - | - | - | - | 0% |
| | | 1,202,287 | 523,174 | 9,908 | 10,699 | 9,503 | (405) | |

**GENERAL FUND**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**
**REVENUE ESTIMATES**

| | | Actual Revenues FY 2021-22 | Actual Revenues FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed minus Current | % of Estimated Actual |
|---|---|---|---|---|---|---|---|---|
| **CHARGES FOR SERVICES** | | | | | | | | |
| 01-00-74200 | Garbage | 943,063 | 940,967 | 895,705 | 972,660 | 943,480 | 47,775 | 97% |
| 01-00-74500 | Garbage - Commercial | 116,866 | 130,630 | 121,812 | 139,511 | 133,930 | 12,118 | 96% |
| 01-0074700 | Solid Waste Fee | 5,275 | 5,274 | 5,013 | 5,268 | 5,005 | (8) | 95% |
| 01-00-74850 | Ambulance Fees | 61,310 | 61,392 | 58,336 | 61,313 | 58,248 | (88) | 95% |
| 01-00-74950 | Life and Safety | 554 | 350 | 1,053 | 1,361 | 1,293 | 240 | 100% |
| | | 1,127,067 | 1,138,613 | 1,081,919 | 1,180,113 | 1,141,956 | 60,037 | |
| **FINES & FORFEITS** | | | | | | | | |
| 01-00-76300 | Police Fines | 111,111 | 118,799 | 115,587 | 114,205 | 108,495 | (7,092) | 95% |
| | | 111,111 | 118,799 | 115,587 | 114,205 | 108,495 | (7,092) | |
| **INVESTMENT EARNINGS** | | | | | | | | |
| 01-00-78500 | Interest Income | 14,754 | 178,633 | 107,154 | 163,793 | 158,880 | 51,726 | 97% |
| | | 14,754 | 178,633 | 107,154 | 163,793 | 158,880 | 51,726 | |
| **MISCELLANEOUS REVENUE** | | | | | | | | |
| 01-00-79500 | Leases | 258,219 | 266,132 | 286,485 | 259,887 | 246,892 | (39,593) | 95% |
| 01-00-79550 | Misc. Income | 190,842 | 171,126 | 135,369 | 73,444 | 69,772 | (65,597) | 95% |
| | | 449,061 | 437,258 | 421,854 | 333,331 | 316,664 | (105,190) | |
| **FUND BALANCE CARRYOVER** | | | | | | | | |
| 01-00-79800 | Carryover for CIP | - | - | 2,247,867 | - | 800,000 | (1,447,867) | 100% |
| | | - | - | 2,247,867 | | 800,000 | (1,447,867) | |
| **TRANSFERS** | | | | | | | | |
| 01-00-79900 | Leasehold Transfer | 2,194,164 | 2,388,851 | 2,534,255 | 2,534,255 | 2,671,678 | 137,423 | 105% |
| | | 2,194,164 | 2,388,851 | 2,534,255 | 2,534,255 | 2,671,678 | 137,423 | |
| | Total General Fund Budget | **$ 12,047,459** | **$ 12,141,568** | **$ 13,617,098** | **$ 11,944,911** | **12,571,950** | **$ (1,045,148)** | 105% |
| | Estimated Assigned Economic Development as of 06/30/24 | | | | | 500,000 | | |
| | Estimated Assigned - Art in Parks as of 06/30/24 | | | | | 25,000 | | |
| | Estimated Assigned - Redbud Park as of 06/30/24 | | | | | 300,000 | | |
| | Estimated Assigned - Solar Pannels as of 06/30/24 | | | | | 500,000 | | |
| | Estimated Unassigned Fund Balance 6/30/24 | | | | | 3,100,000 | | |
| | Net Fund Balance as of 06/30/24 | | | | | 4,425,000 | | |

**CITY OF NICHOLS HILLS**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**
**GENERAL FUND**

| Account Number | Department Activity | Actual Expenditures FY 2021-22 | Actual Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 |
|---|---|---|---|---|---|---|
| **CITY COUNCIL** | | | | | | |
| 01-01-80100 | Salaries | $ 720 | $ 720 | $ 720 | $ 720 | $ 720 |
| 01-01-80300 | FICA | 55 | 55 | 55 | 55 | 55 |
| 01-01-80700 | Unemployment | 7 | 7 | 10 | 9 | 10 |
| **PERSONNEL SERVICES** | | $ 782 | $ 782 | $ 785 | $ 784 | $ 785 |

**CITY OF NICHOLS HILLS**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**
**GENERAL FUND**

| Account Number | Department Activity | Actual Expenditures FY 2021-22 | Actual Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed minus Current |
|---|---|---|---|---|---|---|---|
| **ADMINISTRATION** | | | | | | | |
| 01-02-80100 | Salaries | $ 449,874 | $ 566,135 | $ 703,074 | $ 724,843 | $ 725,590 | $ 22,516 |
| 01-02-80300 | FICA/Medicare | 31,598 | 40,054 | 56,316 | 49,708 | 57,552 | 1,236 |
| 01-02-80400 | Dental | 1,550 | 1,576 | 2,732 | 1,860 | 3,416 | 684 |
| 01-02-80500 | Health Insurance | 45,081 | 49,317 | 61,052 | 52,577 | 61,052 | - |
| 01-02-80600 | Worker's Comp | 9,409 | 7,204 | 9,996 | 13,580 | 9,066 | (930) |
| 01-02-80700 | Unemployment | 744 | 1,028 | 1,030 | - | 1,000 | (30) |
| 01-02-80800 | OMRF Pension | 36,726 | 46,958 | 57,766 | 59,993 | 60,065 | 2,299 |
| 01-02-81200 | Medical Exams | - | - | - | 82 | - | - |
| 01-02-81400 | Car Allowance | 17,000 | 21,800 | 24,800 | 26,800 | 28,000 | 3,200 |
| **PERSONNEL SERVICES** | | **591,982** | **734,072** | **916,766** | **929,443** | **945,741** | **28,975** |
| 01-02-83000 | Materials & Supplies | 882 | 1,585 | 1,500 | 815 | 1,000 | (500) |
| **MATERIALS & SUPPLIES** | | **882** | **1,585** | **1,500** | **815** | **1,000** | **(500)** |
| 01-02-84000 | Equipment Maint. | 102 | 185 | 2,000 | - | 1,000 | (1,000) |
| 01-02-84300 | Training/Membership | 3,949 | 8,415 | 7,000 | 9,088 | 7,000 | - |
| 01-02-84400 | Software Agreement | 19,437 | 19,570 | 25,000 | 27,139 | 25,955 | 955 |
| 01-02-84700 | Telephone | 4,844 | 8,548 | 9,000 | 6,573 | 9,000 | - |
| **OTHER SERVICES & CHARGES** | | **28,332** | **36,718** | **43,000** | **42,800** | **42,955** | **(45)** |
| 01-02-99000 | Transfer to CIP | - | 15,347 | 15,347 | 15,347 | - | (15,347) |
| **TRANSFER OUT** | | **15,347** | **15,347** | **15,347** | **15,347** | **-** | **(15,347)** |
| **TOTAL ADMINISTRATION** | | **$ 636,544** | **$ 787,722** | **$ 976,613** | **$ 988,405** | **$ 989,696** | **$ 13,083** |

**CITY OF NICHOLS HILLS**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**
**GENERAL FUND**

| Account Number | Department Activity | Actual Expenditures FY 2021-22 | Actual Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 |
|---|---|---|---|---|---|---|
| **TREASURER / ACCOUNTANT** | | | | | | |
| 01-03-80100 | Salary | $ 1,200 | $ 1,200 | $ 1,200 | $ 1,200 | $ 1,200 |
| 01-03-80300 | FICA/Medicare | 92 | 92 | 92 | 92 | 92 |
| 01-03-80700 | Unemployment | 12 | 12 | 15 | 15 | 15 |
| | | **1,304** | **1,304** | **1,307** | **1,307** | **1,307** |
| **TOTAL TREASURER / ACCOUNTANT BUDGET** | | $ 1,304 | $ 1,304 | $ 1,307 | $ 1,307 | $ 1,307 |

# CITY OF NICHOLS HILLS
## CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY
## GENERAL FUND

| Account Number | Department Activity | Actual Expenditures FY 2021-22 | Actual Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed minus Current |
|---|---|---|---|---|---|---|---|
| **CITY ATTORNEY** | | | | | | | |
| 01-04-87100 | Legal Services | $ 193,700 | $ 295,423 | $ 200,000 | $ 284,237 | $ 180,000 | $ (20,000) |
| **OTHER SERVICES & CHARGES** | | **193,700** | **295,423** | **200,000** | **284,237** | **180,000** | **(20,000)** |
| **TOTAL CITY ATTORNEY** | | **$ 193,700** | **$ 295,423** | **$ 200,000** | **$ 284,237** | **$ 180,000** | **(20,000)** |

CITY OF NICHOLS HILLS
CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY
GENERAL FUND

| Account Number | Department Activity | Actual Expenditures FY 2021-22 | Actual Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed minus Current |
|---|---|---|---|---|---|---|---|
| **MUNICIPAL COURT** | | | | | | | |
| 01-05-80100 | Salaries | $ 80,785 | $ 85,877 | $ 92,608 | $ 94,173 | 94,522 | $ 1,914 |
| 01-05-80200 | Overtime | - | - | 500 | - | - | (500) |
| 01-05-80300 | FICA / Medicare | 6,180 | 6,570 | 7,469 | 7,204 | 7,604 | 135 |
| 01-05-80400 | Dental Insurance | 517 | 525 | 621 | 620 | 621 | - |
| 01-05-80500 | Health Insurance | 7,531 | 7,900 | 8,252 | 8,253 | 8,252 | - |
| 01-05-80600 | Worker's Comp. | 2,344 | 2,401 | 2,499 | 2,263 | 2,266 | (233) |
| 01-05-80700 | Unemployment | 400 | 414 | 415 | 268 | 200 | (215) |
| 01-05-80800 | OMRF Pension | 5,116 | 5,605 | 6,192 | 6,244 | 6,334 | 142 |
| **PERSONNEL SERVICES** | | **102,872** | **109,292** | **118,556** | **119,026** | **119,799** | **1,243** |
| 01-05-83000 | Materials & Supplies | 682 | 245 | 1,000 | 237 | 500 | (500) |
| **MATERIALS & SUPPLIES** | | **682** | **245** | **1,000** | **237** | **500** | **(500)** |
| 01-05-84000 | Equipment Maint. | 102 | - | 250 | - | 250 | - |
| 01-05-84300 | Training & Member. | 575 | 421 | 700 | 653 | 700 | - |
| 01-05-84400 | Software Agreement | 11,421 | 11,597 | 12,075 | 25,060 | 12,075 | - |
| 01-05-84700 | Telephone | 982 | 1,091 | 1,300 | 1,137 | 1,300 | - |
| 01-05-86050 | Consulting | - | - | - | 308 | 500 | 500 |
| **OTHER SERVICES & CHARGES** | | **13,080** | **13,109** | **14,325** | **27,159** | **14,825** | **500** |
| **TOTAL MUNCIPAL COURT BUDGET** | | **$ 116,635** | **$ 122,646** | **$ 133,881** | **146,422** | **135,124** | **$ 1,243** |

**CITY OF NICHOLS HILLS**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**
**GENERAL FUND**

| Account Number | Department Activity | Actual Expenditures FY 2021-22 | Actual Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed minus Current |
|---|---|---|---|---|---|---|---|
| **POLICE DEPARTMENT** | | | | | | | |
| 01-06-80100 | Salaries | $ 1,708,390 | $ 1,832,309 | $ 2,037,200 | $ 1,919,465 | $ 2,246,920 | $ 209,720 |
| 01-06-80200 | Overtime | 16,683 | 18,391 | 20,000 | 22,727 | 20,000 | - |
| 01-06-80300 | FICA / Medicare | 133,445 | 143,365 | 179,033 | 150,803 | 195,482 | 16,449 |
| 01-06-80400 | Dental | 11,325 | 11,602 | 14,059 | 12,885 | 14,000 | (59) |
| 01-06-80500 | Health Insurance | 296,938 | 295,371 | 332,490 | 285,623 | 336,254 | 3,764 |
| 01-06-80600 | Worker's Comp | 58,765 | 57,629 | 59,973 | 54,318 | 54,395 | (5,578) |
| 01-06-80700 | Unemployment | 6,031 | 6,345 | 4,300 | 2,709 | 4,600 | 300 |
| 01-06-80800 | OMRF Pension | 29,078 | 33,151 | 30,260 | 30,572 | 34,046 | 3,786 |
| 01-06-81050 | Police Pension | 164,317 | 172,682 | 222,648 | 196,964 | 244,915 | 22,267 |
| 01-06-81100 | Uniform Allowance | 19,244 | 24,286 | 35,000 | 34,657 | 37,000 | 2,000 |
| 01-06-81200 | Medical Exams | 2,532 | 1,785 | 2,500 | 4,329 | 2,500 | - |
| **PERSONNEL SERVICES** | | **2,446,749** | **2,596,916** | **2,937,463** | **2,715,053** | **3,190,112** | **252,649** |
| 01-06-83000 | Supplies | 3,722 | 6,624 | 7,000 | 6,785 | 8,000 | 1,000 |
| **MATERIALS & SUPPLIES** | | **3,722** | **6,624** | **7,000** | **6,785** | **8,000** | **1,000** |
| 01-06-84000 | Equip. Maintenance | 41,784 | 53,332 | 65,000 | 59,727 | 60,000 | (5,000) |
| 01-06-84100 | Vehicle Maintenance | 89,809 | 55,278 | 45,000 | 27,611 | 30,000 | (15,000) |
| 01-06-84200 | Building Maintenance | 21,057 | 3,118 | 4,500 | 43,659 | 5,000 | 500 |
| 01-06-84300 | Training/Membership | 6,715 | 17,273 | 20,000 | 16,793 | 25,000 | 5,000 |
| 01-06-84600 | Lease & Rental | - | - | - | 438 | - | - |

**CITY OF NICHOLS HILLS**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**
**GENERAL FUND**

| Account Number | Department Activity | Actual Expenditures FY 2021-22 | Actual Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed minus Current |
|---|---|---|---|---|---|---|---|
| 01-06-84700 | Telephone | 20,403 | 22,547 | 23,000 | 22,808 | 23,000 | - |
| 01-06-84800 | Utilities | 1,806 | 2,037 | 2,000 | 1,737 | 2,000 | - |
| 01-06-84900 | Fuel | 22,157 | 31,337 | 35,000 | 24,469 | 25,000 | (10,000) |
| 01-06-84950 | EV Charging | - | 707 | 1,000 | 1,664 | 1,700 | 700 |
| 01-06-85000 | Janitorial Service | 15,150 | 15,150 | 15,150 | 15,151 | 15,150 | - |
| 01-06-85300 | Animal Control | 1,081 | 1,036 | 2,000 | 120 | - | (2,000) |
| **OTHER SERVICES & CHARGES** | | **219,962** | **201,815** | **212,650** | **214,177** | **186,850** | **(25,800)** |
| 01-06-99000 | Transfer to CIP | 81,849 | 81,849 | 81,849 | 81,849 | 52,171 | (29,678) |
| **TRANSFER OUT** | | **81,849** | **81,849** | **81,849** | **81,849** | **52,171** | **(29,678)** |
| **TOTAL POLICE DEPT. BUDGET** | | **$ 2,752,282** | **$ 2,887,204** | **$ 3,238,962** | **$ 3,017,864** | **3,437,133** | **$ 198,171** |

CITY OF NICHOLS HILLS
CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY
GENERAL FUND

| Account Number | Department Activity | Actual Expenditures FY 2021-22 | Actual Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed minus Current |
|---|---|---|---|---|---|---|---|
| **FIRE DEPARTMENT** | | | | | | | |
| 01-07-80100 | Salaries | $ 1,359,537 | $ 1,346,977 | $ 1,547,263 | $ 1,590,639 | $ 1,606,170 | $ 58,907 |
| 01-07-80200 | Overtime | 99,794 | 141,483 | 65,000 | 117,696 | 73,137 | 8,137 |
| 01-07-80300 | Medicare | 21,343 | 21,752 | 20,850 | 24,833 | 23,705 | 2,855 |
| 01-07-80400 | Dental | 7,191 | 6,903 | 8,682 | 9,107 | 9,858 | 1,176 |
| 01-07-80500 | Health Insurance | 188,337 | 202,720 | 215,120 | 217,257 | 236,617 | 21,497 |
| 01-07-80600 | Worker's Comp. | 36,638 | 33,617 | 34,984 | 23,764 | 52,478 | 17,494 |
| 01-07-80700 | Unemployment | 3,715 | 3,576 | 3,920 | 1,545 | 4,200 | 280 |
| 01-07-81000 | Fire Pension | 182,029 | 184,120 | 197,064 | 219,415 | 223,604 | 26,540 |
| 01-07-81100 | Uniforms / Gear | 18,133 | 17,628 | 17,430 | 32,850 | 28,325 | 10,895 |
| 01-07-81200 | Medical Exams | 1,263 | 3,168 | 8,400 | 1,716 | 4,500 | (3,900) |
| **PERSONNEL SERVICES** | | **1,917,981** | **1,961,944** | **2,118,713** | **2,238,822** | **2,262,594** | **143,881** |
| 01-07-83000 | Supplies | 11,697 | 12,672 | 18,462 | 15,377 | 20,550 | 2,088 |
| **MATERIALS & SUPPLIES** | | **11,697** | **12,672** | **18,462** | **15,377** | **20,550** | **2,088** |
| 01-07-84000 | Equip. Maintenance | 14,260 | 9,681 | 10,000 | 16,659 | 10,000 | - |
| 01-07-84100 | Vehicle Maintenance | 114,949 | 12,583 | 14,000 | 21,411 | 17,000 | 3,000 |
| 01-07-84200 | Building Maintenance | 17,118 | 17,178 | 7,000 | 9,219 | 12,800 | 5,800 |
| 01-07-84300 | Training & Membership | 15,057 | 16,124 | 15,500 | 38,868 | 31,500 | 16,000 |
| 01-07-84400 | Membership | 1,111 | 1,237 | 1,500 | 1,988 | 1,700 | 200 |
| 01-07-84500 | Fire Dept. Publications | 767 | 893 | 3,000 | 6,708 | 5,123 | 2,123 |
| 01-07-84600 | Lease Rentals | - | 516 | 1,500 | - | 1,500 | - |
| 01-07-84700 | Telephone | 8,457 | 8,102 | 9,200 | 7,117 | 9,200 | - |

**CITY OF NICHOLS HILLS**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**
**GENERAL FUND**

| Account Number | Department Activity | Actual Expenditures FY 2021-22 | Actual Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed minus Current |
|---|---|---|---|---|---|---|---|
| 01-07-84800 | Utilities | 1,806 | 2,037 | 3,500 | 1,837 | 3,500 | - |
| 01-07-84900 | Fuel | 6,326 | 9,387 | 9,500 | 7,632 | 9,500 | - |
| 01-07-85200 | EMSA Subsidy | 30,080 | 37,233 | 32,700 | 31,645 | 32,612 | (88) |
| 01-07-86850 | Software Maintenance | 2,174 | 14,657 | 15,500 | 26,996 | 15,500 | - |
| **OTHER SERVICES & CHARGES** | | **212,106** | **129,628** | **122,900** | **170,080** | **149,935** | 27,035 |
| 01-07-99000 | Transfer to CIP | 184,371 | 184,371 | 184,371 | 184,371 | 111,891 | (72,480) |
| **TRANSFER OUT** | | **184,371** | **184,371** | **184,371** | **184,371** | **111,891** | **(72,480)** |
| **TOTAL FIRE DEPT. BUDGET** | | **$ 2,326,154** | **$ 2,288,615** | **$ 2,444,446** | **$ 2,608,650** | **$ 2,544,970** | **$ 100,524** |

**CITY OF NICHOLS HILLS**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**
**GENERAL FUND**

| Account Number | Department Activity | Actual Expenditures FY 2021-22 | Actual Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed minus Current |
|---|---|---|---|---|---|---|---|
| **ENGINEER** | | | | | | | |
| 01-08-86075 | Engineering Fees | $ 196,768 | $ 257,119 | $ 90,000 | $ 215,441 | $ 90,000 | $ - |
| | | **$ 196,768** | **$ 257,119** | **$ 90,000** | **$ 215,441** | **$ 90,000** | **$ -** |

**CITY OF NICHOLS HILLS**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**
**GENERAL FUND**

| Account Number | Department Activity | Actual Expenditures FY 2021-22 | Actual Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed minus Current |
|---|---|---|---|---|---|---|---|
| **STREET DIVISION OF PUBLIC WORKS** | | | | | | | |
| 01-09-80100 | Salaries | $ 129,787 | $ 166,523 | $ 226,378 | $ 253,465 | $ 263,872 | $ 37,494 |
| 01-09-80200 | Overtime | 1,409 | 1,455 | 1,800 | 7,514 | 5,366 | 3,566 |
| 01-09-80300 | FICA / Medicare | 10,224 | 13,034 | 20,299 | 20,101 | 24,013 | 3,714 |
| 01-09-80400 | Dental | 1,443 | 1,477 | 1,860 | 2,631 | 2,481 | 621 |
| 01-09-80500 | Health Insurance | 31,274 | 33,379 | 34,641 | 56,305 | 57,884 | 23,243 |
| 01-09-80600 | Worker's Comp. | 10,577 | 4,802 | 4,998 | 4,527 | 9,066 | 4,068 |
| 01-09-80700 | Unemployment | 835 | 703 | 888 | 896 | 1,202 | 314 |
| 01-09-80800 | OMRF Pension | 10,242 | 13,536 | 17,302 | 20,881 | 21,986 | 4,684 |
| 01-09-80900 | Standby Pay | 2,450 | 2,400 | 2,600 | 4,212 | 3,525 | 925 |
| 01-09-81100 | Uniform Rental | 3,617 | 5,064 | 4,080 | 5,767 | 5,805 | 1,725 |
| 01-09-81200 | Medical Exams | 476 | 812 | 552 | 1,173 | 888 | 336 |
| **PERSONNEL SERVICES** | | **202,334** | **243,185** | **315,398** | **377,472** | **396,087** | **80,689** |
| 01-09-83000 | Supplies | $ 9,489 | $ 10,224 | $ 11,000 | 22,047 | 15,000 | 4,000 |
| 01-09-83300 | Minor Tools | 72 | 359 | 1,000 | - | 1,500 | 500 |
| 01-09-83500 | Safety Supplies | 1,199 | 1,730 | 1,500 | 2,140 | 2,000 | 500 |
| 01-09-83700 | Misc. Supplies | - | 372 | 250 | 187 | 250 | - |
| **MATERIALS & SUPPLIES** | | **10,761** | **12,685** | **13,750** | **24,374** | **18,750** | **5,000** |

**CITY OF NICHOLS HILLS**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**
**GENERAL FUND**

| Account Number | Department Activity | Actual Expenditures FY 2021-22 | Actual Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed minus Current |
|---|---|---|---|---|---|---|---|
| 01-09-84000 | Equipment Maintenance | 4,004 | 3,659 | 3,500 | 13,328 | 4,000 | 500 |
| 01-09-84100 | Vehicle Maintenance | 5,737 | 16,031 | 5,000 | 7,583 | 5,000 | - |
| 01-09-84600 | Lease/Rental | - | 430 | 1,000 | 1,635 | 1,500 | 500 |
| 01-09-84700 | Telephone | 1,405 | 1,459 | 1,400 | 1,751 | 1,500 | 100 |
| 01-09-84800 | Utilities | 770 | 930 | 500 | 3,899 | 4,061 | 3,561 |
| 01-09-84900 | Fuel | 2,659 | 6,373 | 5,000 | 8,433 | 6,500 | 1,500 |
| 01-09-85500 | Street Lighting | 84,480 | 92,108 | 91,000 | 96,007 | 91,000 | - |
| **OTHER SERVICES & CHARGES** | | **99,054** | **120,990** | **107,400** | **132,635** | **113,561** | **6,161** |
| 01-09-99000 | Transfer to CIP | 51,023 | 51,023 | 51,023 | 51,023 | 51,023 | - |
| **TRANSFER OUT** | | **51,023** | **51,023** | **51,023** | **51,023** | **51,023** | **-** |
| **TOTAL STREET BUDGET** | | **$ 363,172** | **$ 427,883** | **$ 487,571** | **$ 585,504** | **$ 579,421** | **$ 91,850** |

**CITY OF NICHOLS HILLS**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**
**GENERAL FUND**

| Account Number | Department Activity | Actual Expenditures FY 2021-22 | Actual Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Est. Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed minus Current |
|---|---|---|---|---|---|---|---|
| **SANITATION DIVISION OF PUBLIC WORKS** | | | | | | | |
| 01-10-80100 | Salaries | $ 419,240 | $ 455,913 | $ 535,159 | $ 513,416 | 563,853 | $ 28,694 |
| 01-10-80300 | FICA / Medicare | 32,072 | 34,878 | 47,090 | 39,335 | 51,310 | 4,220 |
| 01-10-80400 | Dental | 4,737 | 5,124 | 6,202 | 5,948 | 6,200 | (2) |
| 01-10-80500 | Health Insurance | 86,323 | 86,789 | 87,210 | 90,611 | 99,541 | 12,331 |
| 01-10-80600 | Worker's Comp. | 23,506 | 24,012 | 24,989 | 22,633 | 22,665 | (2,324) |
| 01-10-80700 | Unemployment | 2,745 | 3,121 | 3,200 | 2,445 | 3,004 | (196) |
| 01-10-80800 | OMRF Pension | 31,183 | 35,965 | 41,534 | 40,753 | 49,268 | 7,734 |
| 01-10-81100 | Uniform Rental | 7,841 | 11,499 | 9,904 | 9,296 | 9,300 | (604) |
| 01-10-81200 | Medical Exams | 712 | 860 | 858 | 1,445 | 1,445 | 587 |
| **TOTAL PERSONNEL SERVICES** | | **608,358** | **658,161** | **756,146** | **725,881** | **806,586** | **50,440** |
| 01-10-83000 | Supplies | 657 | 1,259 | 1,500 | 2,560 | 2,000 | 500 |
| 01-10-83500 | Safety Supplies | 883 | 2,163 | 2,500 | 1,895 | 2,000 | (500) |
| 01-10-83700 | Misc. Supplies | - | 926 | 500 | 43 | 500 | - |
| **TOTAL MATERIAL & SUPPLIES** | | **1,540** | **4,348** | **4,500** | **4,497** | **4,500** | **-** |
| 01-10-84000 | Equipment Maintenance | 899 | 1,559 | 1,400 | 1,769 | 1,500 | 100 |
| 01-10-84100 | Vehicle Maintenance | 27,840 | 39,326 | 22,000 | 24,781 | 21,000 | (1,000) |
| 01-10-84600 | Lease/Rental | - | 235 | - | - | - | - |
| 01-10-84000 | Telephone | - | 1,470 | 1,557 | 1,741 | 1,740 | 183 |
| 01-10-84800 | Utilities | 770 | 930 | 924 | 3,899 | 3,500 | 2,576 |
| 01-10-84900 | Fuel | 14,921 | 19,335 | 17,135 | 15,349 | 15,939 | (1,196) |
| 01-10-85800 | Landfill Disposal | 71,256 | 84,289 | 96,000 | 73,771 | 85,000 | (11,000) |
| 01-10-85825 | Commercial Garbage Disposal | 106,944 | 120,075 | 130,000 | 127,329 | 130,000 | - |
| **TOTAL OTHER SERVICES & CHARGES** | | **222,630** | **267,219** | **269,016** | **248,640** | **258,679** | **(10,337)** |
| 01-10-99000 | Transfer to CIP | 88,309 | 88,309 | 88,309 | 88,309 | 88,309 | - |
| **TRANSFER OUT** | | **88,309** | **88,309** | **88,309** | **88,309** | **88,309** | **-** |
| **TOTAL SANITATION DEPT. BUDGET** | | **$ 920,837** | **$ 1,018,037** | **$ 1,117,971** | **$ 1,067,328** | **1,158,074** | **$ 40,103** |

**CITY OF NICHOLS HILLS**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**
**GENERAL FUND**

| Account Number | Department Activity | Actual Expenditures FY 2021-22 | Actual Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed minus Current |
|---|---|---|---|---|---|---|---|
| **PARKS DIVISION OF PUBLIC WORKS** | | | | | | | |
| 01-11-80100 | Salaries | $ 7,647 | $ - | $ - | $ - | $ - | $ - |
| 01-11-80300 | FICA / Medicare | 585 | - | - | - | - | - |
| 01-11-80400 | Dental | 43 | - | - | - | - | - |
| 01-11-80500 | Health Insurance | 619 | - | - | - | - | - |
| 01-11-80600 | Worker's Comp. | 1,176 | - | - | - | - | - |
| 01-11-80700 | Unemployment | 177 | - | - | - | - | - |
| 01-11-80800 | OMRF Pension | 275 | - | - | - | - | - |
| 01-11-81100 | Uniform Rental | 132 | - | - | - | - | - |
| **TOTAL PERSONNEL SERVICES** | | **10,654** | **-** | **-** | **-** | **-** | **-** |
| | | | | | | | - |
| 01-11-83000 | Supplies | 10 | 127 | - | - | - | - |
| **TOTAL SUPPLIES** | | **10** | **127** | **-** | **-** | **-** | **-** |
| | | | | | | | - |
| 01-11-84000 | Equipment Maintenance | 313 | 208 | 700 | - | - | (700) |
| 01-11-84100 | Vehicle Maint. | 385 | - | - | - | - | - |
| 01-11-85700 | Park Maintenance | 23,921 | 21,703 | 25,000 | 51,685 | 32,560 | 7,560 |
| 01-11-85900 | Park Main. Contract | 196,590 | 196,590 | 220,000 | 207,091 | 220,000 | - |
| **OTHER SERVICES & CHARGES** | | **221,208** | **218,501** | **245,700** | **258,776** | **252,560** | **6,860** |
| 01-11-99000 | Transfer to CIP | - | 11,667 | 2,031,624 | 1,644,164 | 300,000 | (1,731,624) |

CITY OF NICHOLS HILLS
CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY
GENERAL FUND

| Account Number | Department Activity | Actual Expenditures FY 2021-22 | Actual Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed minus Current |
|---|---|---|---|---|---|---|---|
| TRANSFER OUT | | 31,624 | 11,667 | 2,031,624 | 1,644,164 | 300,000 | (1,731,624) |
| TOTAL PARKS DIVISION BUDGET | | $ 263,496 | $ 230,295 | $ 2,277,324 | $ 1,902,940 | 552,560 | $ (1,724,764) |

CITY OF NICHOLS HILLS
CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY
GENERAL FUND

| Account Number | Department Activity | Actual Expenditures FY 2021-22 | Actual Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed minus Current |
|---|---|---|---|---|---|---|---|
| **PUBLIC WORKS ADMINISTRATION** | | | | | | | |
| 01-12-80100 | Salaries | $ 154,570 | $ 156,555 | $ 176,900 | 178,063 | 195,420 | $ 18,520 |
| 01-12-80300 | FICA / Medicare | 11,824 | 12,009 | 15,953 | 13,681 | 17,783 | 1,830 |
| 01-12-80400 | Dental Insurance | 1,033 | 965 | 1,240 | 1,240 | 1,240 | - |
| 01-12-80500 | Health Insurance | 19,141 | 22,039 | 20,001 | 28,097 | 29,337 | 9,336 |
| 01-12-80600 | Worker's Comp. | 2,499 | 4,802 | 4,998 | 4,527 | 4,533 | (465) |
| 01-12-80700 | Unemployment | 507 | 619 | 592 | 212 | 601 | 9 |
| 01-12-80800 | OMRF Pension | 12,158 | 12,111 | 13,287 | 14,121 | 15,633 | 2,346 |
| 01-12-81200 | Medical Exams | 48 | 175 | 500 | 128 | 500 | - |
| **PERSONAL SERVICES** | | **201,780** | **209,275** | **233,471** | **240,069** | **265,047** | **31,576** |
| | | | | | | | - |
| 01-12-83000 | Supplies | 485 | 924 | 1,500 | 444 | 1,500 | - |
| 01-12-83200 | Office Supplies | 29 | 1,822 | 3,000 | 2,795 | 3,000 | - |
| 01-12-83700 | Misc. Expenses | 287 | 352 | 500 | - | 500 | - |
| **MATERIALS & SUPPLIES** | | **801** | **3,098** | **5,000** | **3,239** | **5,000** | **-** |
| 01-12-84000 | Equipment Maintenance | 1,197 | 3,835 | 3,000 | 8,975 | 5,000 | 2,000 |
| 01-12-84100 | Vehicle Maintenance | 1,347 | 324 | 1,500 | 2,486 | 1,500 | - |
| 01-12-84200 | Building Maintenance | 6,867 | 13,733 | 6,000 | 5,892 | 6,000 | - |
| 01-12-84250 | Fueling Station Maintenance | 1,258 | 822 | 2,000 | 2,525 | 2,000 | - |
| 01-12-84300 | Training/Membership | 186 | 2,992 | 3,500 | 4,181 | 7,500 | 4,000 |
| 01-12-84400 | Software Agreements | | | | 320 | 360 | 360 |
| 01-12-84600 | Lease/Rental | - | 656 | 1,500 | 4,457 | 3,500 | 2,000 |

**CITY OF NICHOLS HILLS**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**
**GENERAL FUND**

| Account Number | Department Activity | Actual Expenditures FY 2021-22 | Actual Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed minus Current |
|---|---|---|---|---|---|---|---|
| 01-12-84700 | Telephone | 4,053 | 6,195 | 7,000 | 5,640 | 6,000 | (1,000) |
| 01-12-84800 | Utilities | 770 | 931 | 1,000 | 3,899 | 4,061 | 3,061 |
| 01-12-84900 | Fuel | 10,404 | 4,954 | 8,000 | 3,432 | 2,500 | (5,500) |
| 01-12-84950 | EV Charging | - | - | - | 592 | 650 | 650 |
| 01-12-85000 | Janitorial Service | 8,940 | 8,940 | 9,000 | 8,940 | 9,000 | - |
| 01-12-86300 | Publications | | | 500 | - | 100 | (400) |
| **OTHER SERVICES & CHARGES** | | **35,022** | **43,382** | **43,000** | **51,339** | **48,171** | **5,171** |
| 01-12-99000 | Transfer to CIP | - | 8,770 | 8,770 | 8,769 | 8,770 | - |
| **TRANSFER OUT** | | **-** | **8,770** | **8,770** | **8,769** | **8,770** | **-** |
| **PUBLIC WORKS ADMIN.** | | **$ 237,602** | **$ 264,525** | **$ 290,241** | **$ 303,416** | **326,988** | -<br>**$ 36,747** |

CITY OF NICHOLS HILLS
CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY
GENERAL FUND

| Account Number | Department Activity | Actual Expenditures FY 2021-22 | Actual Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed minus Current |
|---|---|---|---|---|---|---|---|
| **GENERAL GOVERNMENT** | | | | | | | |
| 01-13-83000 | Supplies | $ 17,245 | $ 18,722 | $ 20,000 | $ 23,631 | $ 21,000 | $ 1,000 |
| **MATERIALS & SUPPLIES** | | **17,245** | **18,722** | **20,000** | **23,631** | **21,000** | **1,000** |
| 01-13-84000 | Equipment Maintenance | 15,723 | 19,646 | 24,000 | 16,943 | 20,000 | (4,000) |
| 01-13-84200 | Building Maintenance | 36,646 | 97,241 | 30,000 | 47,992 | 40,000 | 10,000 |
| 01-13-84300 | Training | 2,460 | 1,739 | 3,000 | 3,887 | 3,000 | - |
| 01-13-84600 | Lease Rental | 297 | 495 | 500 | 284 | 500 | - |
| 01-13-84700 | Telephone | 519 | 524 | 700 | 540 | 700 | - |
| 01-13-84800 | Utilities | 18,058 | 31,731 | 30,000 | 25,305 | 25,000 | (5,000) |
| 01-13-84950 | EV Charging | - | 23,213 | - | 1,390 | - | - |
| 01-13-85000 | Janitorial Service | 16,350 | 15,562 | 18,260 | 16,351 | 18,260 | - |
| 01-13-85400 | Bank Charges | 48,819 | 70,801 | 70,000 | 88,699 | 80,000 | 10,000 |
| 01-13-86050 | Consulting Fees | 32,529 | 35,583 | - | 4,965 | - | - |
| 01-13-86100 | Liability Insurance/Bonds | 162,314 | 169,426 | 261,009 | 271,071 | 287,110 | 26,101 |
| 01-13-86300 | Legal Publications | 13,502 | 24,978 | 20,000 | 31,916 | 30,000 | 10,000 |
| 01-13-86400 | Auditing Fees | 25,378 | 20,507 | 30,000 | 33,224 | 30,000 | - |
| 01-13-86500 | Election Expense | - | - | 6,000 | 7,472 | 6,000 | - |
| 01-13-86600 | ACOG Dues | 3,006 | 3,221 | 3,300 | 6,808 | 3,450 | 150 |
| 01-13-86700 | OML Dues | 5,973 | 7,724 | 5,900 | - | 5,900 | - |

**CITY OF NICHOLS HILLS**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**
**GENERAL FUND**

| Account Number | Department Activity | Actual Expenditures FY 2021-22 | Actual Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed minus Current |
|---|---|---|---|---|---|---|---|
| 01-13-86800 | Reassessment | 27,936 | 29,912 | 28,000 | 57,136 | 28,000 | - |
| 01-13-86900 | Postage | 7,543 | 9,792 | 8,000 | 6,387 | 8,000 | - |
| 01-13-87000 | Misc. Expenses | 81,578 | 59,380 | 83,000 | 75,015 | 102,376 | 19,376 |
| **OTHER SERVICES & CHARGES** | | **498,630** | **621,475** | **621,669** | **695,383** | **688,296** | **66,627** |
| 01-13-87100 | H.R.A. | 20,697 | 15,993 | 25,000 | 10,579 | 20,000 | (5,000) |
| 01-13-87200 | Education Scholarship | 3,332 | 3,750 | 10,000 | 7,133 | 10,000 | - |
| **HRA** | | **24,028** | **19,743** | **35,000** | **10,579** | **30,000** | **(5,000)** |
| 01-13-88100 | Capital Outlay | 114,206 | 1,272,648 | 335,000 | 174,370 | - | (335,000) |
| **Capital Outlay** | | **114,206** | **1,272,648** | **335,000** | **174,370** | **-** | **(335,000)** |
| 01-13-99900 | Transfer out to CIP | 1,300,000 | - | | - | 500,000 | 500,000 |
| **TRANSFER OUT** | | **1,300,000** | **-** | **-** | **-** | **500,000** | **500,000** |
| **GENERAL GOVERNMENT BUDGET** | | **$ 1,954,109** | **$ 1,932,588** | **$ 1,011,669** | **$ 729,592** | **$ 1,239,296** | **$ 227,627** |

**CITY OF NICHOLS HILLS**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHC**
**GENERAL FUND**

| Account Number | Department Activity | Actual Expenditures FY 2021-22 | Actual Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed minus Current |
|---|---|---|---|---|---|---|---|
| **CODE DIVISION** | | | | | | | |
| 01-14-80100 | Salaries | $ 244,336 | $ 254,361 | $ 331,265 | $ 318,779 | $ 360,224 | $ 28,959 |
| 01-14-80200 | Overtime | 203 | 387 | 775 | 768 | 775 | - |
| 01-14-80300 | FICA / Medicare | 18,707 | 19,488 | 29,279 | 24,472 | 32,781 | 3,502 |
| 01-14-80400 | Dental Insurance | 1,959 | 1,964 | 3,050 | 2,721 | 3,721 | 671 |
| 01-14-80500 | Health Insurance | 36,185 | 37,438 | 57,207 | 50,412 | 55,960 | (1,247) |
| 01-14-80600 | Worker's Comp. | 5,480 | 9,605 | 9,995 | 9,053 | 13,598 | 3,603 |
| 01-14-80700 | Unemployment | 1,207 | 1,563 | 1,754 | 1,465 | 1,803 | 49 |
| 01-14-80800 | OMRF Pension | 18,266 | 20,179 | 26,283 | 25,189 | 28,818 | 2,535 |
| 01-14-81100 | Uniform Rental | 4,300 | 5,398 | 5,554 | 6,995 | 7,001 | 1,447 |
| 01-14-81200 | Medical Exams | 180 | 228 | 500 | 776 | 776 | 276 |
| **PERSONNEL SERVICES** | | **330,824** | **350,611** | **465,662** | **440,630** | **505,457** | **39,795** |
| 01-14-83000 | Supplies | 2,361 | 2,337 | 4,000 | 3,500 | 4,000 | - |
| 01-14-83200 | Office Supplies | - | 419 | 300 | 292 | 350 | 50 |
| 01-14-83500 | Safety Supplies | 144 | 300 | 300 | 392 | 300 | - |
| **MATERIALS & SUPPLIES** | | **2,505** | **3,056** | **4,600** | **4,184** | **4,650** | **50** |
| 01-14-84000 | Equipment Maintenance | - | 308 | - | - | - | - |
| 01-14-84100 | Vehicle Maintenance | 2,382 | 2,284 | 2,600 | 6,789 | 3,000 | 400 |
| 01-14-84300 | Training/Membership | 2,049 | 4,038 | 5,000 | 9,576 | 7,000 | 2,000 |

CITY OF NICHOLS HILLS
CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHC
GENERAL FUND

| Account Number | Department Activity | Actual Expenditures FY 2021-22 | Actual Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed minus Current |
|---|---|---|---|---|---|---|---|
| 01-14-84600 | Software Agreement | 3,059 | 25,123 | 31,246 | 13,128 | 18,532 | (12,714) |
| 01-14-84700 | Telephone | 4,401 | 5,755 | 6,000 | 6,371 | 6,308 | 308 |
| 01-14-84800 | Utilities | 770 | 931 | 1,000 | 3,899 | 4,061 | 3,061 |
| 01-14-84900 | Fuel | 1,471 | 2,844 | 3,000 | 3,897 | 3,000 | - |
| 01-14-85300 | Animal Welfare | - | - | - | 2,401 | 2,398 | 2,398 |
| 01-14-88850 | Life and Safety | 787 | 500 | 2,000 | 1,661 | 2,000 | 4,500 |
| **OTHER SERVICES & CHARGES** | | **14,920** | **41,783** | **50,846** | **47,723** | **46,299** | **(4,547)** |
| 01-14-99000 | Transfer to CIP | 7,570 | 18,757 | 18,757 | 18,757 | 18,757 | - |
| **TRANSFER OUT** | | **7,570** | **18,757** | **18,757** | **18,757** | **18,757** | **-** |
| **CODE DIVISION BUDGET** | | **$ 355,819** | **$ 414,207** | **$ 539,865** | **$ 511,294** | **575,163** | **$ 35,298** |

**CITY OF NICHOLS**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**
**GENERAL FUND**

| Account Number | Department Activity | Actual Expenditures FY 2021-22 | Actual Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed minus Current |
|---|---|---|---|---|---|---|---|
| **SAFETY & RISK MANAGEMENT** | | | | | | | |
| 01-15-80100 | Salaries | $ 118,824 | $ 128,812 | $ 140,934 | $ 143,604 | $ 139,884 | $ (1,050) |
| 01-15-80300 | FICA / Medicare | 9,239 | 10,019 | 10,693 | 11,215 | 10,602 | (91) |
| 01-15-80400 | Dental | 517 | 525 | 621 | 620 | 621 | - |
| 01-15-80500 | Health Insurance | 18,086 | 18,983 | 19,843 | 19,843 | 19,843 | - |
| 01-15-80600 | Worker's Comp. | 2,344 | 2,401 | 2,499 | 2,263 | 2,266 | (233) |
| 01-15-80700 | Unemployment | 248 | 257 | 200 | - | 200 | - |
| 01-15-80800 | OMRF Pension | 9,402 | 10,207 | 11,182 | 11,352 | 11,087 | (95) |
| 01-15-81200 | Medical Exam | - | - | 100 | 96 | 100 | - |
| **PERSONNEL SERVICES** | | **158,660** | **171,204** | **186,072** | **188,993** | **184,603** | **(1,469)** |
| 01-15-83000 | Supplies | 5,133 | 10,157 | 10,000 | 7,619 | 10,000 | - |
| **SUPPLIES** | | **5,133** | **10,157** | **10,000** | **7,619** | **10,000** | **-** |
| 01-15-84100 | Vehicle Maintenance | 6,519 | 154 | 500 | 370 | 500 | - |
| 01-15-84300 | Training and Membership | 6,582 | 3,929 | 8,000 | 5,421 | 8,000 | - |
| 01-15-84700 | Telephone | 1,057 | 1,787 | 1,800 | 1,119 | 1,800 | - |
| 01-15-84850 | Wellness Program | 26,639 | 23,534 | 16,000 | 21,036 | 10,000 | (6,000) |
| 01-15-84900 | Fuel | 769 | 1,376 | 1,500 | 673 | 1,500 | - |
| **OTHER SERVICES & CHARGES** | | **41,565** | **30,780** | **27,800** | **28,619** | **21,800** | **(6,000)** |
| 01-15-99000 | Transfer to CIP | 5,448 | 5,448 | 5,448 | 5,448 | 5,448 | - |
| **TRANSFER OUT** | | **5,448** | **5,448** | **5,448** | **5,448** | **5,448** | **-** |
| **SAFETY & RISK MANAGEMENT** | | **$ 210,805** | **$ 217,589** | **$ 229,320** | **$ 230,679** | **$ 221,851** | -<br>**$ (7,469)** |

**CITY OF NICHOLS HILLS**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**
**GENERAL FUND**

| Account Number | Department Activity | Actual Expenditures FY 2021-22 | Actual Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed minus Current |
|---|---|---|---|---|---|---|---|
| **INFORMATION SYSTEMS** | | | | | | | |
| 01-16-80100 | Salaries | $ 194,453 | $ 208,940 | $ 222,543 | $ 225,875 | $ 179,855 | $ (42,688) |
| 01-16-80200 | Overtime | - | - | 500 | | - | |
| 01-16-80300 | FICA / Medicare | 15,059 | 16,259 | 17,012 | 17,517 | 14,184 | (2,828) |
| 01-16-80400 | Dental | 1,033 | 1,051 | 1,248 | 1,103 | 1,242 | (6) |
| 01-16-80500 | Health Insurance | 31,322 | 32,876 | 34,376 | 31,139 | 28,095 | (6,281) |
| 01-16-80600 | Worker's Comp. | 4,705 | 4,802 | 4,570 | 3,395 | 4,533 | (37) |
| 01-16-80700 | Unemployment | 503 | 521 | 400 | 110 | 400 | - |
| 01-16-80800 | OMRF Pension | 15,540 | 16,951 | 18,189 | 16,301 | 14,809 | (3,380) |
| 01-16-81400 | Car Allowance | 2,400 | 3,600 | 3,600 | 3,100 | 1,800 | (1,800) |
| **PERSONNEL SERVICES** | | **265,016** | **285,000** | **302,438** | **298,539** | **244,918** | **(57,520)** |
| 01-16-83000 | Supplies | 2,031 | 2,744 | 4,000 | 5,111 | 4,000 | - |
| **SUPPLIES** | | **2,031** | **2,744** | **4,000** | **5,111** | **4,000** | **-** |
| 01-16-84000 | Equipment Maintenance | 47,600 | 67,423 | 150,000 | 142,916 | 150,000 | - |
| 01-16-84200 | Building Maintenance | 300 | 344 | 2,000 | 873 | 2,000 | - |
| 01-16-84300 | Training/Membership | 8,605 | 8,893 | 11,000 | 7,443 | 11,000 | - |
| 01-16-84600 | Lease/Rental | 11,844 | 20,930 | 27,000 | 25,692 | 27,000 | - |
| 01-16-84700 | Telephone | 3,181 | 3,729 | 5,000 | 8,432 | 5,000 | - |
| 01-16-86050 | Consulting Fees | 7,114 | 1,575 | 8,000 | 11,606 | 8,000 | - |
| **OTHER SERVICES & CHARGES** | | **78,644** | **102,894** | **203,000** | **196,962** | **203,000** | **-** |
| 01-16-99000 | Transfer to CIP | 87,664 | 87,664 | 87,664 | 87,664 | 87,664 | - |
| **TRANSFER OUT** | | **87,664** | **87,664** | **87,664** | **87,664** | **87,664** | **-** |
| **INFORMATION SYSTEMS** | | **$ 433,355** | **$ 478,302** | **$ 597,102** | **$ 588,276** | **$ 539,582** | **$ (57,520)** |

CITY OF NICHOLS HILLS
CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY

| | | Proposed Budget 2024-2025 |
|---|---|---|
| **GENERAL FUND** | | |
| **Dept.** | **Activity** | |
| | Depreciation Transfer | 924,033 |
| | Carryover from Fund Balance | 4,742,038 |
| | **TOTAL AVAILABLE FUNDS** | 5,666,071 |
| **Administration** | | |
| 07-02-88200 | Furniture | 10,380 |
| 07-02-88400 | Software | 37,489 |
| 07-02-88500 | Equipment | 36,531 |
| | | 84,400 |
| **Police Dept.** | | |
| 07-06-88100 | Vehicles | 619,381 |
| 07-06-88200 | Furniture | 7,486 |
| 07-06-88400 | Software | 15,780 |
| 07-06-88500 | Equipment | 90,137 |
| 07-06-88600 | Radios | 127,244 |
| 07-06-88700 | Guns | 22,856 |
| | | 882,885 |
| **Fire Dept.** | | |
| 07-07-88100 | Vehicles | 262,278 |
| 07-07-88150 | Fire Trucks Reserve | 397,807 |
| 07-07-88200 | Furniture | 71,902 |
| 07-07-88400 | Software | 5,407 |
| 07-07-88500 | Equipment | 65,024 |
| 07-07-88600 | Radios | 13,701 |
| 07-07-88800 | Medical Equipment | 38,411 |
| 07-07-88900 | SCBA | 57,610 |
| 07-07-89100 | Hose | 20,243 |
| | | 932,384 |
| **Streets** | | |
| 07-09-88100 | Vehicles | 45,971 |
| 07-09-88500 | Equipment | 99,614 |
| 07-09-89200 | Monument Entry | 14,601 |
| | | 160,186 |

| | | |
|---|---|---|
| **Sanitation** | | |
| 07-10-88100 | Vehicles | 493,218 |
| 07-10-88500 | Equipment | 24,175 |
| | | 517,393 |
| **Parks Dept** | | |
| 07-11-88000 | Capital Outlay | 1,766,536 |
| 07-11-88500 | Equipment | 106,717 |
| | | 1,873,253 |
| **Public Works Administration** | | |
| 07-12-88100 | Vehicles | 15,680 |
| 07-12-88500 | Capital Improvement-Equipment | 12,386 |
| 07-12-88200 | Furniture | 32,351 |
| | | 60,417 |
| **General Government** | | |
| 07-13-88000 | Capital Outlay | 500,000 |
| | | 500,000 |
| **Code** | | |
| 07-14-88100 | Vehicles | 234,284 |
| 07-14-88400 | Software | 20,950 |
| | | 255,234 |
| **Risk Management** | | |
| 07-15-88100 | Vehicles | 70,639 |
| 07-15-88200 | Furniture | 1,604 |
| 07-15-88500 | Equipment | 13,787 |
| | | 86,030 |
| **Information Management Systems** | | |
| 07-16-88200 | Furniture | 11,986 |
| 07-16-88300 | Computers | 67,059 |
| 07-16-88500 | Equipment | 198,136 |
| 07-16-88400 | Software | 12,517 |
| 07-16-88600 | Radios | 1,191 |
| 07-16-88500 | Building - Insulation | 23,000 |
| | | 313,889 |
| | **TOTAL GENERAL FUND CIP FUND** | **5,666,071** |

**NICHOLS HILLS MUNICIPAL AUTHORITY CIP FUND**

| | | |
|---|---|---|
| | Depreciation Transfer | 1,176,836 |
| | Carryover from Fund Balance | 1,264,520 |
| | **TOTAL AVAILABLE FUNDS** | **2,441,356** |

**NHMA**

| | | |
|---|---|---|
| 13-12-88100 | Vehicles | 144,669 |
| 13-12-88400 | Software | 75,270 |
| 13-12-88500 | Equipment | 1,224,296 |
| 13-12-88600 | Communications - Radios | 8,283 |
| 13-12-89200 | Water Wells | 788,049 |
| 13-12-89300 | Reserve for Paint water tower | 165,858 |
| 13-16-88300 | Computers | 34,931 |
| | **TOTAL NHMA CIP FUND BUDGET** | **2,441,356** |
| | **Total General Fund and NHMA Capital Improvement Budget** | **8,107,427** |

CITY OF NICHOLS HILLS
CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY

GENERAL FUND

| Dept. | Activity | Estimated Beginning 24-25 | Actual Depreciation Transfer | 24-25 CIP Requests | Remaining 23-24 Requests | Estimated Ending 24-25 |
|---|---|---|---|---|---|---|
| **Administration** | | | | | | |
| 07-02-88200 | Furniture | 10,380 | | | | 10,380 |
| 07-02-88400 | Software | 37,489 | | | | 37,489 |
| 07-02-88500 | Equipment | 36,531 | | | | 36,531 |
| **Police Dept.** | | | | | | |
| 07-06-88100 | Vehicles | 609,381 | 10,000 | | | 619,381 |
| 07-06-88200 | Furniture | 6,606 | 880 | | | 7,486 |
| 07-06-88400 | Software | 13,880 | 1,900 | | | 15,780 |
| 07-06-88500 | Equipment | 64,384 | 25,753 | | | 90,137 |
| 07-06-88600 | Radios | 115,581 | 11,663 | | | 127,244 |
| 07-06-88700 | Guns | 20,881 | 1,975 | | | 22,856 |
| **Fire Dept.** | | | | | | |
| 07-07-88100 | Vehicles | 257,278 | 5,000 | | (226,000) | 36,278 |
| 07-07-88150 | Fire Trucks Reserve | 372,807 | 25,000 | | (390,000) | 7,807 |
| 07-07-88200 | Furniture | 32,768 | 39,134 | | | 71,902 |
| 07-07-88400 | Software | 4,807 | 600 | | | 5,407 |
| 07-07-88500 | Equipment | 52,777 | 12,247 | (48,316) | | 16,708 |
| 07-07-88600 | Radios | 9,077 | 4,624 | (4,000) | | 9,701 |
| 07-07-88800 | Medical Equipment | 25,941 | 12,470 | (3,400) | | 35,011 |
| 07-07-88900 | SCBA | 49,436 | 8,174 | | | 57,610 |
| 07-07-89100 | Hose | 15,601 | 4,642 | (1,700) | | 18,543 |
| **Streets** | | | | | | |
| 07-09-88100 | Vehicles | 26,507 | 19,464 | | | 45,971 |
| 07-09-88500 | Equipment | 68,055 | 31,559 | (29,200) | | 70,414 |
| 07-09-89200 | Monument Entry | 14,601 | | | | 14,601 |
| **Sanitation** | | | | | | |
| 07-10-88100 | Vehicles | 406,409 | 86,809 | | (295,187) | 198,031 |
| 07-10-88500 | Equipment | 22,675 | 1,500 | | | 24,175 |
| **Parks Dept** | | | | | | |
| 07-11-88000 | Capital Outlay | 1,766,536 | | | | 1,766,536 |
| 07-11-88500 | Equipment | 106,717 | | | | 106,717 |
| **Public Works Administration** | | | | | | |
| 07-12-88100 | Vehicles | 11,110 | 4,570 | | | 15,680 |
| 07-12-88500 | Capital Improvement-Equipment | 9,386 | 3,000 | | | 12,386 |
| 07-12-88200 | Furniture | 31,151 | 1,200 | | | 32,351 |

| | | | | | | |
|---|---|---|---|---|---|---|
| **General Government** | | | | | | |
| 07-13-88000 | Capital Outlay | - | 500,000 | (500,000) | | - |
| **Code** | | | | | | |
| 07-14-88100 | Vehicles | 220,227 | 14,057 | | (87,530) | 146,754 |
| 07-14-88400 | Software | 16,250 | 4,700 | | | 20,950 |
| **Risk Management** | | | | | | |
| 07-15-88100 | Vehicles | 66,748 | 3,891 | | | 70,639 |
| 07-15-88200 | Furniture | 1,604 | | | | 1,604 |
| 07-15-88500 | Equipment | 12,230 | 1,557 | | | 13,787 |
| **Information Management Systems** | | | | | | |
| 07-16-88200 | Furniture | 9,986 | 2,000 | | | 11,986 |
| 07-16-88500 | Equipment | 35,230 | 31,829 | (25,500) | | 41,559 |
| 07-16-88300 | Computers | 144,301 | 53,835 | (35,000) | | 163,136 |
| 07-16-88400 | Software | 12,517 | | | | 12,517 |
| 07-16-88500 | Building - Insulation | 1,191 | | | | 1,191 |
| 07-16-88600 | Radio/Communication | 23,000 | | | | 23,000 |
| | **TOTAL GENERAL FUND CIP FUND** | **4,742,038** | **924,033** | **(647,116)** | **(998,717)** | **4,020,238** |

NICHOLS HILLS MUNICIPAL AUTHORITY CIP FUND

| Dept. | Activity | Estimate Beginning 24-25 | Actual Depreciation Transfer | 24-25 CIP Requests | Remaining 23-24 Encumbrnace | Estimated Ending 24-25 |
|---|---|---|---|---|---|---|
| | **NHMA** | | | | | |
| 13-12-88100 | Vehicles | 124,767 | 19,902 | | (43,765) | 100,904 |
| 13-12-88400 | Software | 67,680 | 7,590 | | | 75,270 |
| 13-12-88500 | Equipment | 90,695 | 1,133,601 | (1,111,400) | | 112,896 |
| 13-12-88600 | Communications - Radios | 7,530 | 753 | | | 8,283 |
| 13-12-89200 | Water Wells | 788,049 | - | | | 788,049 |
| 13-12-89300 | Reserve for Paint water tower | 155,858 | 10,000 | | | 165,858 |
| 13-16-88300 | Computers | 29,941 | 4,990 | | | 34,931 |
| 13-12-88000 | Building | - | | | | - |
| | **TOTAL NHMA CIP FUND BUDGET** | **1,264,520** | **1,176,836** | **(1,111,400)** | **(43,765)** | **1,286,191** |
| | **Total General Fund and NHMA Capital Improvement Budget** | **6,006,558** | **2,100,869** | **(1,758,516)** | **(1,042,482)** | **5,306,429** |

**CITY OF NICHOLS HILLS**
**STREET & ALLEY FUND**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**

| Account Number | Activity | Actual Revenues FY 2021-22 | Actual Revenues FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed minus Current |
|---|---|---|---|---|---|---|---|
| 02-00-73400 | Gasoline Tax | $ 6,957 | $ 6,821 | $ 6,534 | $ 6,788 | $ 6,449 | $ (85) |
| 02-00-73450 | Motor Vehicle License | 30,714 | 28,107 | 25,483 | 25,651 | 24,368 | (1,115) |
| 02-00-78500 | Interest Income | 696 | 9,457 | 7,713 | 13,331 | 12,664 | 4,951 |
| 02-00-79800 | Carryover | - | - | 235,000 | 235,000 | 280,000 | 45,000 |
| | **FUNDS AVAILABLE FOR BUDGET** | **$ 38,367** | **$ 44,385** | **$ 274,730** | **$ 280,769** | **323,481** | **48,751** |

| Account Number | Activity | Actual Expenditures FY 2022-23 | Actual Expenditures FY 2022-23 | Proposed Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 | Proposed minus Current |
|---|---|---|---|---|---|---|---|
| 02-09-83000 | Supplies | - | - | - | - | - | - |
| **TOTAL MATERIALS & SUPPLIES** | | - | - | - | - | **-** | **-** |
| 02-09-85800 | Contingency | 37,750 | - | 274,730 | - | 323,481 | 48,751 |
| **TOTAL EXPENDITURES** | | **$ 37,750** | **$ -** | **$ 274,730** | **$ -** | **$ 323,481** | **$ 48,751** |

**CITY OF NICHOLS HILLS**
**DESIGNATED ACCOUNTS FUND**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**

**Fund 03 - Designated Fund - Fire and General Employees**

| | Department<br>Activity | Actual Revenues / Expenditures FY 2021-22 | Actual Revenues / Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 |
|---|---|---|---|---|---|---|
| 03-07-72200 | Fire Department | $ 309 | $ 755 | $ 60 | $ 627 | $ 60 |
| 03-07-78550 | Fire Carryover | | | 2,125 | 2,125 | 1,100 |
| | **TOTAL** | **$ 309** | **$ 755** | **$ 2,185** | **$ 2,752** | **$ 1,160** |
| | Projected Expenses: | | | | | |
| 03-07-83000 | Fire Supplies | 1,953 | 1,118 | 2,185 | 684 | 1,160 |
| | **TOTAL** | **$ 1,953** | **$ 1,118** | **$ 2,185** | **$ 684** | **$ 1,160** |

**CITY OF NICHOLS HILLS**
**DESIGNATED ACCOUNTS FUND**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**

**Fund 04 - Police Department**

| | Department Activity | Actual Revenues / Expenditures FY 2021-22 | Actual Revenues / Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 |
|---|---|---|---|---|---|---|
| 04-00-79506 | Police Department | $ 1,713 | $ 4,259 | $ 2,400 | $ 17,800 | $ 2,400 |
| 04-00-79806 | Police Carryover | - | - | 29,000 | 29,000 | 46,000 |
| 04-00-79300 | Animal Control Revenue | 5,605 | - | 17,163 | - | - |
| | Animal Control Carryover | - | - | - | 19,335 | - |
| | **TOTAL** | **$ 7,318** | **$ 4,259** | **$ 48,563** | **$ 66,135** | **$ 48,400** |
| | Projected Expenses: | | | | | |
| 04-06-83000 | Police Supplies | 1,108 | 1,803 | 31,400 | 926 | 48,400 |
| 04-06-83300 | Animal Control Supplies | - | 27,301 | - | 19,335 | - |
| | **TOTAL** | **$ 1,108** | **$ 29,104** | **$ 31,400** | **$ 20,261** | **$ 48,400** |

**CITY OF NICHOLS HILLS**
**DESIGNATED ACCOUNTS FUND**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**

**Fund 05 - Public Works**

| | Department Activity | Actual Revenues / Expenditures FY 2021-22 | Actual Revenues / Expenditures FY 2022-23 | Current Budget FY 2023-2024 | Estimated Actual FY 2023-2024 | Proposed Budget FY 2024-2025 |
|---|---|---|---|---|---|---|
| 05-00-79512 | Public Works Department | $ 208 | $ 292 | $ - | $ 527 | $ - |
| 05-00-79812 | Public Works Carryover | - | - | 2,230 | 2,230 | 2,200 |
| 05-00-79513 | Animal Welfare Revenue | - | - | - | - | - |
| 05-00-79813 | Animal Welfare Carryover | - | - | - | - | 19,335 |
| | **TOTAL** | **$ 208** | **$ 292** | **$ 2,230** | **$ 2,757** | **$ 21,535** |
| | Projected Expenses: | | | | | |
| 05-12-83000 | P.W. Supplies | 447 | - | 2,230 | - | 2,200 |
| 05-12-83013 | Animal Welfare Supplies | | | | - | 19,335 |
| | **TOTAL** | **$ 447** | **$ -** | **$ 2,230** | **$ -** | **$ 21,535** |

**CITY OF NICHOLS HILLS**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**
**SINKING FUND**

## REVENUES

| | Activity | Actual Revenues FY 2021-22 | Actual Revenues FY 2022-23 | Current Budget FY 2023-2024 | Est. Actual FY 2023-2024 | Proposed Budget FY 2024-2025 |
|---|---|---|---|---|---|---|
| 08-00-71650 | Ad Valorem Tax Revenue | | 4,552,683 | 5,991,138 | 5,472,190 | 6,393,638 |
| 08-00-78500 | Interest Income | | 113,919 | 10,000 | 55,641 | 40,000 |
| 08-00-79800 | Carryover | | | - | 398,747 | 60,000 |
| | **TOTAL REVENUES** | **$ -** | **$ 4,666,602** | **$ 6,001,138** | **$ 5,926,578** | **$ 6,493,638** |

## EXPENDITURES

| | Activity | Actual Expenses FY 2021-22 | Actual Expenses FY 2022-23 | Proposed Budget FY 2023-2024 | Est. Actual FY 2023-2024 | Proposed Budget FY 2024-2025 |
|---|---|---|---|---|---|---|
| 08-13-8540( | Bank Charges | | 645 | 700 | 892 | 850 |
| 08-13-91000 | Principle Payments | | 4,255,000 | 4,605,000 | 4,605,000 | 4,910,000 |
| 08-13-92000 | Interest Payments | | 1,025,825 | 1,392,888 | 1,579,938 | 1,579,938 |
| 08-13-93000 | Fiscal Charges | | 2,250 | 2,550 | 2,550 | 2,850 |
| | **TOTAL EXPENDITURES** | **$ -** | **$ 5,283,720** | **$ 6,001,138** | **$ 6,188,380** | **$ 6,493,638** |

**CITY OF NICHOLS HILLS**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**
**911 Fund**

## REVENUES

| | Activity | Actual Revenues FY 2021-22 | Actual Revenues FY 2022-23 | Current Budget FY 2023-2024 | Est. Actual FY 2023-2024 | Proposed Budget FY 2024-2025 |
|---|---|---|---|---|---|---|
| 10-00-71800 | 911 Revenue | 8,712 | 8,903 | 8,000 | 14,852 | 8,000 |
| 10-00-78500 | Interest Income | 203 | 2,803 | 2,298 | 3,975 | 3,776 |
| 10-00-79800 | Carryover | - | - | 68,300 | 68,300 | 86,000 |
| | **TOTAL REVENUES** | **$ 8,915** | **$ 11,706** | **$ 78,598** | **$ 87,127** | **$ 97,776** |

## EXPENDITURES

| | Activity | Actual Expenses FY 2021-22 | Actual Expenses FY 2022-23 | Proposed Budget FY 2023-2024 | Est. Actual FY 2023-2024 | Proposed Budget FY 2024-2025 |
|---|---|---|---|---|---|---|
| 10-13-83000 | Materials & Supplies | 1,034 | - | 1,000 | - | - |
| 10-26-83975 | Contingency Fund | - | - | 77,598 | - | 97,776 |
| | **TOTAL EXPENDITURES** | **$ 1,034** | **$ -** | **$ 78,598** | **$ -** | **$ 97,776** |

**CITY OF NICHOLS HILLS**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**
**Impound Fee - Police**

## REVENUES

| | Activity | Actual Revenues FY 2021-22 | Actual Revenues FY 2022-23 | Current Budget FY 2023-2024 | Est. Actual FY 2023-2024 | Proposed Budget FY 2024-2025 |
|---|---|---|---|---|---|---|
| 11-00-76350 | Police Impound Fees | $ 4,600 | $ 4,800 | $ 4,687 | 6,400 | $ 6,080 |
| 11-00-78500 | Interest Income | 96 | 1,363 | 1,116 | 1,936 | 1,839 |
| 11-00-79800 | Carryover | - | - | 33,100 | 33,100 | 41,000 |
| | **TOTAL REVENUES** | $ 4,696 | $ 6,163 | $ 38,903 | $ 41,436 | **$ 48,919** |

## EXPENDITURES

| | Activity | Actual Expenses FY 2021-22 | Actual Expenses FY 2022-23 | Current Budget FY 2023-2024 | Est. Actual FY 2023-2024 | Proposed Budget FY 2024-2025 |
|---|---|---|---|---|---|---|
| 11-06-84000 | Equipment Maintenance | - | - | 5,000 | - | 5,000 |
| 11-06-86850 | Software Maintenance | - | - | 4,000 | - | 4,000 |
| 11-06-86875 | Automated License Plate Reader Maintenance | - | - | 29,903 | - | 39,919 |
| | **TOTAL EXPENDITURES** | $ - | $ - | $ 38,903 | $ - | **$ 48,919** |

**CITY OF NICHOLS HILLS**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**
**WATER IMPACT FEES FUND**

## REVENUES

| | Activity | Actual Revenues FY 2021-22 | Actual Revenues FY 2022-23 | Current Budget FY 2023-2024 | Est. Actual FY 2023-2024 | Proposed Budget FY 2024-2025 |
|---|---|---|---|---|---|---|
| 14-00-75350 | Water Capacity Charges | $ 9,190 | $ 9,520 | $ 8,835 | 16,087 | $ 15,282 |
| 14-00-78500 | Interest Income | 441 | 5,745 | 4,757 | 7,759 | 7,371 |
| 14-00-79800 | Carryover | - | - | 137,000 | 137,000 | 160,000 |
| | **TOTAL REVENUES** | **$ 9,631** | **$ 15,265** | **$ 150,592** | **$ 160,845** | **$ 182,653** |

## EXPENDITURES

| | Activity | Actual Expenses FY 2018-19 | Actual Expenses FY 2022-23 | Current Budget FY 2023-2024 | Est. Actual FY 2023-2024 | Proposed Budget FY 2024-2025 |
|---|---|---|---|---|---|---|
| 14-22-89900 | Capital - Water System | - | - | 150,592 | - | 182,653 |
| | **TOTAL EXPENDITURES** | $ - | $ - | **$ 150,592** | **$ -** | **$ 182,653** |

**CITY OF NICHOLS HILLS**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**
**SEWER IMPACT FEES FUND**

## REVENUES

| | Activity | Actual Revenues FY 2021-22 | Actual Revenues FY 2022-23 | Current Budget FY 2023-2024 | Est. Actual FY 2023-2024 | Proposed Budget FY 2024-2025 |
|---|---|---|---|---|---|---|
| 15-00-75350 | Sewer Capacity Charges | $ 5,526 | $ 8,289 | $ 10,499 | 18,420 | $ 17,499 |
| 15-00-78500 | Interest Income | 288 | 3,835 | 3,166 | 5,383 | 5,114 |
| 15-00-50300 | Carryover | - | - | 92,000 | 92,000 | 113,100 |
| | **TOTAL REVENUES** | $ 5,814 | $ 12,124 | $ 105,665 | $ 115,803 | **$ 135,713** |

## EXPENDITURES

| | Activity | Actual Expenses FY 2021-22 | Actual Expenses FY 2022-23 | Current Budget FY 2023-2024 | Est. Actual FY 2023-2024 | Proposed Budget FY 2024-2025 |
|---|---|---|---|---|---|---|
| 15-23-89900 | Capital - Sewer System | - | - | 105,665 | - | 135,713 |
| | **TOTAL EXPENDITURES** | $ - | $ - | $ 105,665 | $ - | **$ 135,713** |

**CITY OF NICHOLS HILLS**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**
**DRAINAGE FEE FUND**

## REVENUES

| | Activity | Actual Revenues FY 2021-22 | Actual Revenues FY 2022-23 | Current Budget FY 2023-2024 | Est. Actual FY 2023-2024 | Proposed Budget FY 2024-2025 |
|---|---|---|---|---|---|---|
| 17-00-75370 | Drainage Fee | $ 65,310 | $ 65,410 | $ 62,168 | 65,325 | $ 62,059 |
| 17-00-78500 | Interest Income | 89 | 7,642 | 5,947 | 12,613 | 11,983 |
| 17-00-50300 | Carryover | - | - | 200,000 | 200,000 | 284,000 |
| | **TOTAL REVENUES** | **$ 65,399** | **$ 73,052** | **$ 268,115** | **$ 277,939** | **$ 358,042** |

## EXPENDITURES

| | Activity | Actual Expenditures FY 2021-22 | Actual Expenses FY 2022-23 | Current Budget FY 2023-2024 | Est. Actual FY 2023-2024 | Proposed Budget FY 2024-2025 |
|---|---|---|---|---|---|---|
| 17-24-89900 | Drainage System | - | - | 268,115 | - | 358,042 |
| | **TOTAL EXPENDITURES** | **$ -** | **$ -** | $ 268,115 | $ - | **$ 358,042** |

**CITY OF NICHOLS HILLS**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**
**HEALTH INSURANCE FUND**

## REVENUES

| | Activity | Actual Revenues FY 2021-22 | Actual Revenues FY 2022-23 | Current Budget FY 2023-2024 | Est. Actual FY 2023-2024 | Proposed Budget FY 2024-2025 |
|---|---|---|---|---|---|---|
| 18-00-78500 | Interest Income | $ 679 | $ 13,593 | $ 8,000 | 15,772 | $ 14,195 |
| 18-0079550 | Misc Income | 37,406 | 29,103 | 30,000 | 1,796 | 5,000 |
| 18-00 79805 | Premium Income | 1,037,410 | 1,082,752 | 1,082,413 | 1,145,055 | 1,087,998 |
| | **TOTAL REVENUES** | **$ 1,075,495** | **$ 1,125,448** | **$ 1,120,413** | **$ 1,162,623** | **$ 1,107,193** |

## EXPENDITURES

| | Activity | Actual Expenditures FY 2021-22 | Actual Expenses FY 2022-23 | Current Budget FY 2023-2024 | Est. Actual FY 2023-2024 | Proposed Budget FY 2024-2025 |
|---|---|---|---|---|---|---|
| 18-00-85400 | Bank Charges | 520 | 567 | 600 | 2,412 | 2,600 |
| 18-13-80510 | Premium Expense | 201,534 | 203,134 | 202,433 | 156,192 | 160,000 |
| 18-13-80520 | Health Insurance Claims | 772,021 | 879,914 | 869,200 | 387,276 | 413,989 |
| 18-13-80525 | Pharmacy Claims | - | - | - | 352,909 | 410,604 |
| 18-13-80530 | Administration Cost | 43,414 | 50,604 | 48,180 | 116,977 | 120,000 |
| | **TOTAL EXPENDITURES** | **$ 1,017,489** | **$ 1,134,219** | $ 1,120,413 | $ 1,015,767 | **$ 1,107,193** |

**CITY OF NICHOLS HILLS**
**CITY OF NICHOLS HILLS AND NICHOLS HILLS MUNICIPAL AUTHORITY**
**PARKS FUND**

## REVENUES

| | Activity | Actual Revenues FY 2021-22 | Actual Revenues FY 2022-23 | Current Budget FY 2023-2024 | Est. Actual FY 2023-2024 | Proposed Budget FY 2024-2025 |
|---|---|---|---|---|---|---|
| 20-00-79520 | Donations - Parks | $ 1,500,000 | $ - | $ - | $ 302,427 | $ 500,000 |
| 20-00-78500 | Interest Income | 2,431 | 22,753 | 5,000 | 28,237 | 19,766 |
| 20-00-50300 | Carryover | - | - | 300,000 | 300,000 | 630,000 |
| 20-00-79920 | Transfer In | $ - | $ - | $ - | $ - | 300,000 |
| | **TOTAL REVENUES** | **$ 1,502,431** | **$ 22,753** | **$ 305,000** | **$ 630,664** | **$ 1,449,766** |

## EXPENDITURES

| | Activity | Actual Expenditures FY 2021-22 | Actual Expenses FY 2022-23 | Current Budget FY 2023-2024 | Est. Actual FY 2023-2024 | Proposed Budget FY 2024-2025 |
|---|---|---|---|---|---|---|
| 20-11-83900 | Other Services & Charges | 105,500 | 41,365 | 25,000 | 21,150 | 25,000 |
| 20-11-88000 | Capital Outlay - Love Park | 175,148 | 685,280 | 25,000 | - | 322,278 |
| 20-11-88600 | Capital Outlay - Redbud Park | - | - | - | - | 1,060,570 |
| 20-11-83975 | Contingency Fund | - | - | 255,000 | - | 41,918 |
| | **TOTAL EXPENDITURES** | **$ 280,648** | **$ 726,645** | $ 305,000 | $ 21,150 | **$ 1,449,766** |

CITY OF NICHOLS HILLS OKLAHOMA

# Municipal Authority Item Report

## MEETING DATE

June 11, 2024

## AGENDA ITEM # 7.b

Employee Benefit plans for the 2024-2025 fiscal year, concerning health, dental, vision, and life insurance, the Keystone flex plan, HRA, and American Fidelity Worksite Benefits, as proposed and to be serviced by Montgomery Integra Insurance; and authorize the City Manager to sign all documents necessary to execute the agreements.

## ATTACHMENTS

1. Montgomery

MONTGOMERY INTEGRA insurance services
1019 Waterwood Parkway, Suite E
Edmond, OK 73034
Phone – 281-235-3982
Fax – 405-562-5814

June 5, 2024

City of Nichols Hills
6407 Avondale Drive
Nichols Hills, OK 73116

RE: 07/01/2024 Contract

SUBJECT: Employee Benefits Plans – City of Nichols Hills Fiscal Year 07/01/2024 – 06/30/2025

Outline of Plan coverages renewing 07/01/2024 – 06/30/2025 to be serviced by Steven Montgomery, Montgomery Integra Insurance.

- Kempton Group Inc (TPA Administration) - #100014 – No Plan Changes or Increases in Rates
- Delta Dental - #0002086 – No Plan Changes or Increases in Rates
- VSP Vision Plan - #30049418 – No Plan Changes or Increases in Rates
- Dearborn National (Group Life) - #F020238 – No Plan Changes or Increases in Rates
- Keystone Flex Plan – No Changes or Cost Changes
- Keystone HRA – No Changes or Cost Changes
- American Fidelity Worksite Benefits – Same Plan Offerings

Overall our carriers performed as expected this last year. We feel good about our change in TPA Services to Kempton and look forward to working with them this coming year. Due to good conditions this last year on claims the carriers were able to keep rates the same.

________________________________ 06/05/2024
Steven Montgomery – Montgomery Integra Insurance Date

________________________________ ______________
City of Nichols Hills Representative Date