

ORDINANCE NO. 13-2021

AN ORDINANCE AMENDING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022, AND AMENDING ORDINANCE 7-2021 TO REVISE BEGINNING FUND BALANCES, CARRY OVER APPROPRIATIONS FOR ALL OUTSTANDING ENCUMBRANCES, CAPITAL PROJECTS AND REBUDGET FUNDS, AND TO APPROPRIATE FOR THE PURCHASE OF REAL ESTATE, CONSTRUCTION OF AIRPARK DRIVE AND PARKING GARAGE.

WHEREAS, the 2021-2022 Annual Budget was adopted by Ordinance 7-2021 on the 18th day of May, 2021; and

WHEREAS, a budget amendment for the City of Owensboro for the fiscal year beginning July 1, 2021, and ending June 30, 2022, has been prepared and is incorporated hereto by reference; and

WHEREAS, said budget amendment was submitted to the Board of Commissioners and examined by said Board; and

WHEREAS, KRS 91A.030(1) requires the passage of an amended appropriation ordinance based on the budget amendments.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF OWENSBORO, KENTUCKY, AS FOLLOWS:

SECTION 1. The 2020-2021 Annual Budget appropriation Ordinance 7-2021 is hereby amended in accordance with the revenue and appropriation budget amendments which are attached hereto and incorporated herein as if fully set forth in this Section 1.

SECTION 2. The Mayor, City Manager, Director of Finance and Support Services, City Attorney, and their designees as per applicable ordinance are hereby authorized to negotiate and execute all contracts, deeds, titles, purchase orders agreements and other documents deemed necessary to facilitate the budget amendments contained herein.

INTRODUCED AND PUBLICLY READ ON FIRST READING, this the 17th day of August, 2021.

PUBLICLY READ AND APPROVED ON SECOND READING, this the 7th day of September, 2021.

Thomas H. Watson, Mayor

ATTEST:

Beth Davis, City Clerk

CITY OF OWENSBORO

COMMISSION MEETING DATE 8/17/2021

AGENDA REQUEST AND SUMMARY SUBMITTED BY Angela Waninger

TITLE: 1st Budget Amendment Fiscal Year 2021-22

Ordinance Prepared by: ☒ City Staff ☐ Other Preparer ☒ Attachments: Budget amendments #22-01 through #22-21

Summary & Background: To revise beginning fund balances, carry over appropriations for all outstanding encumbrances, capital projects and re-budget funds. To appropriate for purchase of real estate, construction of Airpark Drive and parking garage. And to provide funding to the CERS Fund.

GENERAL FUND
FY 2021-22
8/17/2021
#22-01

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$22,883,023	\$4,233,753	\$27,116,776
Revenues	61,371,316	2,106,123	63,477,439
Expenditures & Transfers	61,371,316	4,958,361	67,294,367
Plus: Reserve for Encumbrances		964,690	
Ending Balance	<u>\$22,883,023</u>	<u>\$416,825</u>	<u>\$23,299,848</u>

DETAIL OF CHANGE

Revenues

Transfer from Gateway TIF Fund--001.000.000-41300.109	\$500,000
State Grant--001.000.000-40121 (To receive funding for portion of Fairview Drive Extension)	500,000
Transfer from Gateway TIF Fund--001.000.000-41300.109 (To receive funding per MDA)	344,240
Transfer from Downtown TIF--001.000.000-41300.110 (To receive funding for reimbursement of debt service)	761,883
Total Revenues	<u>\$2,106,123</u>

Expenditures

IT Radio Training--001.031.048-50323	\$20,000
IT Radio Mtc Repairs-Radios (OV)--001.031.048-50100.017	40,000
IT Mtc Software--001.031.001-50100.032	24,865
IT ProTech Services--001.031.032-50290	49,792
IT Lease--001.031.032-50302	66,784
IT Contractual Services--001.031.032-50222	12,394
IT Software Mtc/Capital--001.031.048/001 (see detail)	50,644
CD Contractual Services--001.074.001-50290	16,000
OPD Admin Capital Equipment--001.041.001-51000.005/50131/50132	17,063
OPD Computer Equip/Software--001.041.001 (see detail)	43,075
OFD Salaries & Benefits-AEMT--001.042.001 (see detail)	45,927
OFD Mtc Software--001.042.001-50100.032	18,069
OFD Supplies/Pro Tech--001.042.001 (see detail)	3,976
OFD Non-Capitalized Equipment--001.042.001-50125	8,600
OFD Capital Equipment--001.042.001-51000.005	45,867

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GENERAL FUND
FY 2021-22
8/17/2021
#22-01

Continued from page 1

Parks Admin NonCap Equip--001.070.001-50125	9,600
Public Events NFT--001.021.001-50001.002	2,800
Public Events Hydrofair Expenses--001.021.001 (see detail)	179,063
Gen Govt-Mayor's Conting--001.015.000-50424	15,538
Gen Govt-NAB--001.015.000-50400	14,417
Gen Govt-OMU Services--001.015.000-50512	53,460
Fairview Drive Extension--001.053.001-51000.500	450,181
Engineering Pro Tech--001.051.001-50290	10,000
Engineering Targeted Street Improv--001.051.001-50100.033	37,356
Street-Admin Mtc Concrete Streets--001.053.001-50100.033	55,178
Street-Traffic OT--001.053.001-50001.004	14,580
Agency Funding - Science/Area Museum--001.015.000-54000.005	3,132
Agency Funding - United Way Vision Grant--001.015.000-54200.024	50,000
(To carry over and rebudget funds)	

Transfer to CERS Fund--001.015.000-55000.002	2,000,000
(To fund increasing future pension costs, per budget presentation)	

Capital Buildings/Land--001.015.000-51000.001/007	1,600,000
(To provide for purchase of Veteran's Blvd properties)	

Transfer to DT Riverfront TIF Fund--001.015.000-55000.110	572,178
Transfer to Debt Service Fund--001.011.000-55000.010	(572,178)
(To gross up debt service in Downtown TIF Fund)	

Total Expenditures	<u><u>\$4,958,361</u></u>
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CENTRAL DISPATCH FUND
FY 2021-22
8/17/2021
#22-02

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$447,931	\$866,177	\$1,314,108
Revenues	3,072,073	0	3,072,073
Expenditures & Transfers	3,072,073	266,629	3,647,385
Plus: Reserve for Encumbrances		308,683	
Ending Balance	<u>\$447,931</u>	<u>\$290,865</u>	<u>\$738,796</u>

DETAIL OF CHANGE

Revenues

No Change	\$0
Total Revenues	<u>\$0</u>

Expenditures

Maintenance Software--005.041.047-50100.032	\$88,115
Computer Software--005.041.047-50132	15,828
Capital Equipment--005.041.047-51000.005	12,574
Capital Software--005.041.047-51000.013 CRMP.SFTWR	150,112
(To carry over funds related to the CAD project)	
Total Expenditures	<u>\$266,629</u>

DEBT SERVICE FUND

FY 2021-22

8/17/2021

#22-03

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$0	\$0	\$0
Revenues	13,391,991	0	13,391,991
Expenditures & Transfers	13,391,991	0	13,391,991
Plus: Reserve for Encumbrances			
Ending Balance	\$0	\$0	\$0

DETAIL OF CHANGE

Revenues

Transfer from DT Riverfront TIF Fund--001.015.000-55000.001	\$572,178
Transfer from General Fund--001.015.000-55000.002	(572,178)
(To gross up DT TIF eligible Debt Service)	

Total Revenues	\$0
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Expenditures

No Change	\$0
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Total Expenditures	\$0
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COMMUNITY DEVELOPMENT BLOCK GRANT FUND
FY 2021-22
8/17/2021
#22-04

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$0	\$0	\$0
Revenues	518,555	582,583	1,101,138
Expenditures & Transfers	518,555	95,093	1,101,138
Plus: Reserve for Encumbrances		487,490	
Ending Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

DETAIL OF CHANGE

Revenues

CARES Act Funding -- 022.075.216-40146	\$14,455
Prior Year CD Grant --022.075.216-40141	568,128
(Carry over)	
	<u>\$582,583</u>
Total Revenues	

Expenditures

CARES Act-Rental Assistance -- 022.000.000-52065	\$14,455
CD-Triplett Twist Area --022.075.216-52060	56,371
CD-Northwest NRSA --022.075.216-52064	24,267
(Carry over)	
Total Expenditures	<u>\$95,093</u>

H.O.M.E. and Rental Rehab Fund
FY 2021-22
8/17/2021
#22-05

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$0	\$0	\$0
Revenues	428,358	745,305	1,173,663
Expenditures & Transfers	428,358	707,914	1,173,663
Plus: Reserve for Encumbrances		37,391	
Ending Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

DETAIL OF CHANGE

Revenues

Prior Years HOME Grants --023.075.217-40143
(Carry over) \$745,305

\$745,305

Total Revenues

Expenditures

HOME-FTB Down Payment Assistance--023.075.217-50240.001 \$37,756
HOME-CHDO Set-Aside--023.075.217-50240.002 146,761
HOME-Agency Subsidy-New Construction--023.075.217-50240.004 13,749
HOME-New Home Construction-HOME Funds--023.075.217-50240.005 509,648
(Carry over)

Total Expenditures \$707,914

ECONOMIC DEVELOPMENT FUND
FY 2021-22
8/17/2021
#22-06

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$3,481,085	\$1,216,813	\$4,697,898
Revenues	3,305,300	2,109,289	5,414,589
Expenditures & Transfers	3,376,891	4,341,038	7,717,929
Ending Balance	<u>\$3,409,494</u>	<u>(\$1,014,936)</u>	<u>\$2,394,558</u>

DETAIL OF CHANGE

Revenues

Sale of Capital Assets--024.073.000-41201 (To reflect anticipated sale of property)	\$2,109,289
Total Revenues	<u>\$2,109,289</u>

Expenditures

Misc Admin-Wayfinding Signs--024.073.000-50255	\$140,000
Downtown Entry Sign--024.073.000-50255	75,000
Airport Flight Training--024.073.203-53002	16,749
Northwest Incentives--024.073.203-53001	500,000
Airpark Drive--024.051.500-51000.008	1,500,000
Economic Development--024.073.203-53000.029 (To carry over and rebudget funds)	2,109,289
Total Expenditures	<u>\$4,341,038</u>

CONVENTION CENTER OPERATIONS FUND

FY 2021-22

8/17/2021

#22-07

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$0	\$417,360	\$417,360
Revenues	4,065,816	0	4,065,816
Expenditures & Transfers	4,065,816	289,696	4,355,512
Ending Balance	\$0	\$127,664	\$127,664

DETAIL OF CHANGE

Revenues

No Change	\$0
Total Revenues	\$0

Expenditures

Capital Equipment--026.205.001-51000.005	\$106,981
Incentive--026-205-001-50224	182,715
(To carry over funds)	
Total Expenditures	\$289,696

SPORTSCENTER OPERATIONS FUND

FY 2021-22

8/17/2021

#22-08

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$173,069	(\$50,432)	\$122,637
Revenues	1,424,247	0	1,424,247
Expenditures & Transfers	1,424,247	122,637	1,546,884
Plus: Reserve for Encumbrances		0	
Ending Balance	\$173,069	(\$173,069)	\$0

DETAIL OF CHANGE

Revenues

No Change	\$0
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Total Revenues	\$0
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Expenditures

Capital Equipment--027.000.000-51000.005	\$67,486
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Incentive--027.000.000-50224	55,151
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(To carryover funds)

Total Expenditures	\$122,637
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CAPITAL PROJECTS FUND

FY 2021-22

8/17/2021

#22-09

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$2,880,913	\$4,224,166	\$7,105,079
Revenues	508,650	0	508,650
Expenditures & Transfers	508,650	7,085,098	7,593,748
Plus: Reserve for Encumbrances		0	
Ending Balance	<u>\$2,880,913</u>	<u>(\$2,860,932)</u>	<u>\$19,981</u>

DETAIL OF CHANGE

Revenues

No Change	\$0
Total Revenues	<u>\$0</u>

Expenditures

Hotel Incentive--101.500.534-51000.001 CIP.TRANS.BLD	\$3,680,000
Parking Garage--101.500.534-51000.001	3,000,000
Dog Park--101.500.543-50222	2,449
York Park Pickleball Courts--102.500.545-50222	1,260
Miscellaneous Capital Projects -- 101.015.500-50270 CIP.MISC.MISC	401,389
(To carry over funds)	
	<u>\$7,085,098</u>

YOUR COMMUNITY VISION FUND
FY 2021-22
8/17/2021
#22-10

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$218,115	\$5,462,213	\$5,680,328
Revenues	6,068,903	0	6,068,903
Expenditures & Transfers	6,268,696	4,564,845	11,695,316
Plus: Reserve for Encumbrances		861,775	
Ending Balance	<u>\$18,322</u>	<u>\$35,593</u>	<u>\$53,915</u>

DETAIL OF CHANGE

Revenues

No Change	\$0
Total Revenues	<u>\$0</u>

Expenditures

Culverts Renovations/Replacement--102.500.538-51000.008 YCV.CRR.LI	100,000
Culverts-Windsor--102.500.547-51000.008	1,229,600
Fire Station #2 Expansion--102.042.500-51000.001	1,000,651
Fire Training Center--102.500.550-51000.001	245,000
Fisher Park Expansion--102.500.539-51000.008 YCV.FPEXP.LI	136,945
Persimmon Ditch--102.500.524-51000.010 YCV.PERS.SWR	395,500
RWRA Ravine Sewer--102.500.536-51000.008	250,000
Stormwater Contractual Outsourced--102.056.500-50100.021 YCV.SWOUT.MTC	20,667
Pools Renovations/Replacement--102.070.500-51000.008 YCV.PR.LI	212,295
Police Software (MDT FBR)--102.041.500-51000.005 CRMP.HRDWR	53,188
Police Software--102.041.500-51000.013 YCV.OPDSW	85,164
Police Range Classroom--102.500.548-51000.001	690,050
Various Infrastructure--102.500.508-51000.008 YCV.INFRA.LI	145,785
(To carry over and rebudget funds)	
Total Expenditures	<u>\$4,564,845</u>

GATEWAY COMMONS TIF FUND

FY 2021-22

8/17/2021

#22-11

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$1,463,652	(\$619,412)	\$844,240
Revenues	856,000	0	856,000
Expenditures & Transfers	856,000	844,240	1,700,240
Plus: Reserve for Encumbrances			
Ending Balance	<u>\$1,463,652</u>	<u>(\$1,463,652)</u>	<u>\$0</u>

DETAIL OF CHANGE

Revenues

No Change	\$0
Total Revenues	<u>\$0</u>

Expenditures

Transfer to General Fund--109.000.000-55000.001 (To fund portion of Fairview Drive Extension)	\$500,000
Transfer to General Fund--109.000.000-55000.001 (To transfer funds per MDA)	344,240
Total Expenditures	<u>\$844,240</u>

DOWNTOWN RIVERFRONT TIF FUND

FY 2021-22

8/17/2021

#22-12

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$856,791	(\$94,908)	\$761,883
Revenues	858,000	572,178	1,430,178
Expenditures & Transfers	858,000	1,334,061	2,192,061
Plus: Reserve for Encumbrances			
Ending Balance	<u>\$856,791</u>	<u>(\$856,791)</u>	<u>\$0</u>

DETAIL OF CHANGE

Revenues

Transfer from General Fund--110.000.000-41300.001	\$572,178
Total Revenues	<u>\$572,178</u>

Expenditures

Transfer to Debt Service--110.000.000-55000.010 (to reflect TIF debt service for FY 2022 on gross basis)	\$572,178
Transfer to General Fund--110.000.000-55000.001 (to reimburse for debt service paid by Gen Fund)	761,883
Total Expenditures	<u>\$1,334,061</u>

CMRS DISPATCH GRANT
FY 2021-22
8/17/2021
#22-13

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$0	\$0	\$0
Revenues	0	111,123	111,123
Expenditures & Transfers	0	111,123	111,123
Plus: Reserve for Encumbrances			
Ending Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

DETAIL OF CHANGE

Revenues

Federal Grant--211.041.00-40120 (To receive Federal grant funds)	\$111,123
Total Revenues	<u>\$111,123</u>

Expenditures

Capital Equipment--211.041.500-51000.005 (To provide for purchase of 911 recorder)	\$111,123
Total Expenditures	<u>\$111,123</u>

STATE DRUG FUND
FY 2021-22
8/17/2021
#22-14

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$265,804	\$18,217	\$284,021
Revenues	74,000	0	74,000
Expenditures & Transfers	121,227	72,063	194,697
Plus: Reserve for Encumbrances		1,407	
Ending Balance	<u>\$218,577</u>	<u>(\$53,846)</u>	<u>\$163,324</u>

DETAIL OF CHANGE

Revenues

No Change	\$0
Total Revenues	<u>\$0</u>

Expenditures

Capital Equipment--203.041.001-51000.005 (To carryover/rebudget funds to provide for half funding of license plate capture readers)	\$17,063
Capital Equipment--203.041.001-51000.005 (To provide for Fire Arms Simulator)	55,000
Total Expenditures	<u>\$72,063</u>

FACILITIES MAINTENANCE FUND

FY 2021-22

8/17/2021

#22-15

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$1,900,002	\$672,505	\$2,572,507
Revenues	4,013,059	0	4,013,059
Expenditures & Transfers	4,013,341	24,812	4,476,668
Plus: Reserve for Encumbrances		438,515	
Ending Balance	<u>\$1,899,720</u>	<u>\$209,178</u>	<u>\$2,108,898</u>

DETAIL OF CHANGE

Revenues

No Change \$0

Total Revenues \$0

Expenditures

Building Mtc--302.052.051-50100.001 \$24,812

Total Expenditures \$24,812

GARAGE SERVICES FUND
FY 2021-22
8/17/2021
#22-16

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$285,547	\$127,866	\$413,413
Revenues	1,497,390	0	1,497,390
Expenditures & Transfers	1,477,363	4,934	1,482,297
Plus: Reserve for Encumbrances		0	
Ending Balance	<u>\$305,574</u>	<u>\$122,932</u>	<u>\$428,506</u>

DETAIL OF CHANGE

Revenues

No Changes	\$0
Total Revenues	<u>\$0</u>

Expenditures

Training Costs--303.054.001-50323 (To carry over funds for training)	\$4,934
Total Expenditures	<u>\$4,934</u>

FLEET & FACILITIES REPLACEMENT
FY 2021-22
8/17/2021
#22-17

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$6,127,300	\$2,181,012	\$8,308,312
Revenues	3,519,757	0	3,519,757
Expenditures & Transfers	2,261,259	398,943	3,194,208
Plus: Reserve for Encumbrances		534,006	
Ending Balance	<u>\$7,385,798</u>	<u>\$1,248,063</u>	<u>\$8,633,861</u>

DETAIL OF CHANGE

Revenues

No Change	\$0
Total Revenues	<u>\$0</u>

Expenditures

Capital Buildings--304.054.001-51000.001	\$271,768
Capital Equipment--304.054.001-51000.005	45,325
Capital Land Improvements--304.054.001-51000.008	46,850
Capital Vehicles--304.054.001-51000.015	35,000
(To carryover funds for unfinished projects)	
Total Expenditures	<u>\$398,943</u>

SANITATION FUND
FY 2021-22
8/17/2021
#22-18

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$13,395,136	\$1,051,643	\$14,446,779
Revenues	7,767,513	0	7,767,513
Expenditures & Transfers	7,580,342	452,933	9,057,212
Plus: Reserve for Encumbrances		1,023,937	
Ending Balance	<u>\$13,582,307</u>	<u>(\$425,227)</u>	<u>\$13,157,080</u>

DETAIL OF CHANGE

Revenues

No Change	\$0
Total Revenues	<u>\$0</u>

Expenditures

Toter Division-Vehicles--401.055.054-51000.015	\$206,318
Leaf/Waste Division-Vehicles--401.055.058-51000.015	122,150
Ancillary Services Division-Vehicles--401.055.059-51000.015	88,288
Toter Division-Non-Capitalized Equipment--401.055.054-50125	36,177
(Carry over for a knuckleboom and equipment)	
Total Expenditures	<u>\$452,933</u>

TRANSIT FUND
FY 2021-22
8/17/2021
#22-19

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$858,408	\$416,212	\$442,196
Revenues	2,789,664	7,037,834	9,827,498
Expenditures & Transfers	2,789,664	2,634,989	8,468,177
Plus: Reserve for Encumbrances		3,043,524	
Ending Balance	\$858,408	\$1,775,533	\$2,633,941

DETAIL OF CHANGE

Revenues

CARES Act Funding--402.057.066-40120	\$4,052,391
5339 Grant -Federal Grant--402.057.065-40130	110,779
5339 Grant-Federal Grant--402.057.064-40130	955,478
5307 Grant-Training-Federal Grant--402.057.063-40130	2,918
ARPA Funds--402.057.061-40120	166,729
WF-ARPA/CRRSAA Funds--402.057.062-40120	157,299
Capital-Federal Grant Prior Year--402.057.060-40131	1,435,837
Misc. Revenue--402.057.064-41060	156,403
(To carry over)	
Total Revenues	<u>\$7,037,834</u>

Expenditures

CARES Act-Cleaning Supplies--402.057.066-50110.002	\$10,258
CARES Act-Non-Cap Equipment--402.057.066-50125	16,430
CARES Act-Professional/Tech Services--402.057.066-50290	352,292
CARES Act-Capital Buildings--402.057.066-51000.001	50,000
CARES Act-Capital Equipment--402.057.066-51000.005	26,939
CARES Act-Capital Land--402.057.066-51000.007	1,000,000
CARES Act-Capital Vehicles--402.057.066-51000.015	578,783
5339 Grant-Auto Parts--402.057.065-50121	779
5339 Grant-Capital Land Improvements-402.057.065-51000.008	30,460
5339 Grant-Auto Parts--402.057.064-50121	32,899
WF-CRRSAA/ARPA-Salaries Full Time--402.057.062-50001.001	145,249
WF-CRRSAA/ARPA-Benefits Social Security--402.057.062-50010.006	12,050
ARPA-Capital Equipment--402.057.061-51000.005	62,004
5307 Capital-Pro Tech--402.057.060-50290	15,000
5307 Capital-Capital Buildings--402.057.060-51000.001	35,000
5307 Capital-Capital Equipment--402.057.060-51000.005	17,000
5307 Capital-Capital Land Improvements--402.057.060-51000.008	119,869
5307 Capital-Capital Vehicles--402.057.060-51000.015	129,977
(To carry over)	
Total Expenditures	<u>\$2,634,989</u>

RECREATIONAL FUND
FY 2021-22
8/17/2021
#22-20

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$0	\$366,294	\$366,294
Revenues	3,189,481	0	3,189,481
Expenditures & Transfers	3,189,481	19,600	3,284,952
Plus: Reserve for Encumbrances		75,871	
Ending Balance	\$0	\$270,823	\$270,823

DETAIL OF CHANGE

Revenues

No Change	\$0
Total Revenues	\$0

Expenditures

Ben Hawes-Contract Svcs--403.070.074-50222	\$10,000
Ben Hawes-Capital Bldg--403.070.074-51000.001	9,600
(To carry over funds)	
Total Expenditures	\$19,600

CERS FUND
FY 2021-22
8/17/2021
#22-21

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$3,257,899	\$0	\$3,257,899
Revenues	0	2,000,000	2,000,000
Expenditures & Transfers	974,357	0	974,357
Plus: Reserve for Encumbrances			
Ending Balance	<u>\$2,283,542</u>	<u>\$2,000,000</u>	<u>\$4,283,542</u>

DETAIL OF CHANGE

Revenues

Transfer from General Fund--002.000.000-41300.001 (To receive funding for increasing future pension costs)	\$2,000,000
Total Revenues	<u>\$2,000,000</u>

Expenditures

No Change	\$0
Total Expenditures	<u>\$0</u>