

ORDINANCE 07-2022

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 APPROPRIATE ARPA FUNDS, PROVIDE FOR ADDITIONAL APPROPRIATIONS IN VARIOUS AREAS AND TO ESTABLISH BUDGET FOR POLICE FUNDS.

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. Effective April 30, 2022, the Board of Commissioners elects to use the standard allowance for identifying revenue loss within the Local Fiscal Recovery Fund as authorized by the American Rescue Plan Act.

SECTION 3. 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. The Board of Commissioners further authorizes the Mayor, City Manager and Director of Finance and Support Services to sign all paperwork associated with the City of Owensboro regarding the standard allowance for identifying revenue loss within the Local Fiscal Recovery Fund as authorized by the American Rescue Plan Act.

INTRODUCED AND PUBLICLY READ ON FIRST READING, this the 3rd day of May, 2022.

PUBLICLY READ AND APPROVED ON SECOND READING, this the 17th day of May, 2022.

Thomas H. Watson, Mayor

ATTEST:

Beth Davis, City Clerk

CITY OF OWENSBORO

COMMISSION MEETING DATE 5/3/2022

AGENDA REQUEST AND SUMMARY SUBMITTED BY Angela Waninger

TITLE: 4th Budget Amendment Fiscal Year 2021-22

**Ordinance Prepared by: City Staff Other Preparer Attachments: Budget amendment #26-
#34**

Summary & Background: To appropriate ARPA funds, provide for additional appropriations in various areas and to establish budget for police funds.

**GENERAL FUND
FY 2021-22
5/3/2022
#22-26**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$27,116,776	\$0	\$27,116,776
Revenues	63,992,921	8,316,466	72,309,387
Expenditures & Transfers Plus: Reserve for Encumbrances	67,625,067	4,087,130	71,712,197
Ending Balance	<u>\$23,484,630</u>	<u>\$4,229,336</u>	<u>\$27,713,966</u>

DETAIL OF CHANGE

Revenues

Transfer from ARPA Fund--001.000.000-41300.111 (To provide for mitigation of the negative economic impacts of the COVID-19 public health emergency)	\$8,274,176
Public Events Revenue-001.000.000-40901/40450/41060 (To reflect higher than budgeted revenues from air show)	42,290
Total Revenues	<u>\$8,316,466</u>

Expenditures

Parks Admin--Capital Equipment--001.070.001-51000.005 (To provide for wheelchair accessible merry-go-round at Legion Park)	\$24,500
OFD--Salaries/Benefits/Fuel/Other--001.042.001-VARIOUS (To provide for additional funding needs)	640,155
Public Events Pro Tech--001.021.022-50110.007 (To provide additional funding for air show)	35,000
Contribution to OMU--001.000.000-XXXXXX (To assist with cost of water tower)	2,500,000
Bluegrass Music Hall of Fame & Museum-Renovations--001.015.000-50270 (To provide for 2nd and 3rd floor renovations)	84,475
Transfer to Recreational Fund--001.015.000-55000.403 (To provide \$750,000 for Cravens pool repairs/upgrade)	750,000
Transfer to Recreational Fund--001.015.000-55000.403 (To subsidize revenue loss at ice rink due to COVID-19)	53,000
Total Expenditures	<u>\$4,087,130</u>

ARPA GRANT FUND
FY 2021-22
5/3/2022
#22-27

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$6,681,662	\$0	\$6,681,662
Revenues	6,662,088	0	6,662,088
Expenditures & Transfers	2,500,000	10,824,176	13,324,176
Ending Balance	<u>\$10,843,750</u>	<u>(\$10,824,176)</u>	<u>\$19,574</u>

DETAIL OF CHANGE

Revenues		
No Change --		\$0
Total Revenues		<u>\$0</u>
Expenditures		
General Govt Services-Salaries/Benefits		5,774,176
Stormwater/Sewer - York Drainage project		5,050,000
Total Expenditures		<u>\$10,824,176</u>

**RECREATIONAL FUND
FY 2021-22
5/3/2022
#22-28**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$366,294	\$0	\$366,294
Revenues	3,189,481	803,000	3,992,481
Expenditures & Transfers	3,284,952	771,200	4,056,152
Plus: Reserve for Encumbrances		0	
Ending Balance	<u>\$270,823</u>	<u>\$31,800</u>	<u>\$302,623</u>

DETAIL OF CHANGE

Revenues

Transfer from General Fund--403.070.000-41300.001 (To provide funding for Cravens pool renovations)	\$750,000
Transfer from General Fund--403.070.000-41300.001 (To provide funding for revenue shortfall at ice rink due to COVID-19)	53,000
Total Revenues	<u>\$803,000</u>

Expenditures

Cravens Pool Renovations--403.070.078-51000.008 (To provide for pool renovations)	\$750,000
Ben Hawes Fuel--403.070.074-50124	8,500
Ben Hawes Non-City Utilities--403.070.074-50140.002	6,000
Hillcrest Fuel--403.070.075-50124	4,200
Tennis Facility OMU Utilities--403.070.082-50140.001	2,000
Softball Complex Fuel--403.070.079-50124 (To provide for additional funding)	500
Total Expenditures	<u>\$771,200</u>

GIS FUND
 FY 2021-22
 5/3/2022
 #22-29

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$22,489	\$55,380	\$77,869
Revenues	502,556	0	502,556
Expenditures & Transfers Plus: Reserve for Encumbrances	502,556	25,000	527,556
Ending Balance	\$22,489	\$30,380	\$52,869

DETAIL OF CHANGE

Revenues

No Change		\$0
Total Revenues		\$0

Expenditures

Capital Equipment--406.031.033-51000.005 (Funds from prior year - for year 1 of 6 charges for pictometry)		\$25,000
Total Expenditures		\$25,000

Camp KOPS FUND
FY 2021-22
5/3/2022
#22-30

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$6,396	\$0	\$6,396
Revenues	0	4,125	4,125
Expenditures & Transfers Plus: Reserve for Encumbrances	0	5,400	5,400
Ending Balance	\$6,396	(\$1,275)	\$5,121

DETAIL OF CHANGE

Revenues

Interest--205.041.000-40170	\$125
Gifts/Donations--205.041.000-40902	4,000
(To establish revenue budget for the year)	
Total Revenues	\$4,125

Expenditures

Miscellaneous Expense--205.041.001-50270	\$5,400
(To establish expense budget for the year)	
Total Expenditures	\$5,400

Police DARE Fund
FY 2021-22
5/3/2022
#22-31

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$36,054	\$0	\$36,054
Revenues	0	14,450	14,450
Expenditures & Transfers Plus: Reserve for Encumbrances	0	18,697	18,697
Ending Balance	\$36,054	(\$4,247)	\$31,807

DETAIL OF CHANGE

Revenues

Interest--206.041.000-40170	\$450
Gifts/Donations--206.041.000-40902	14,000
(To establish revenue budget for the year)	
Total Revenues	\$14,450

Expenditures

Miscellaneous Expense--205.041.001-50270	\$13,120
Training--205.041.001-50323	5,577
(To establish expense budget for the year)	
Total Expenditures	\$18,697

Police Explorer Fund
FY 2021-22
5/3/2022
#22-32

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$3,371	\$0	\$3,371
Revenues	0	2,400	2,400
Expenditures & Transfers	0	3,590	3,590
Plus: Reserve for Encumbrances			
Ending Balance	\$3,371	(\$1,190)	\$2,181

DETAIL OF CHANGE

Revenues

Transfer from DARE fund--207.041.000-41300.206 (To establish revenue budget for the year)	\$2,400
Total Revenues	\$2,400

Expenditures

Miscellaneous Expense--207.041.001-50270 (To establish expense budget for the year)	\$3,590
Total Expenditures	\$3,590

Police Juvenile Diversion Fund
FY 2021-22
5/3/2022
#22-33

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$22,105	\$0	\$22,105
Revenues	0	2,750	2,750
Expenditures & Transfers Plus: Reserve for Encumbrances	0	660	660
Ending Balance	\$22,105	\$2,090	\$24,195

DETAIL OF CHANGE

Revenues

Interest--208.041.000-40170	\$250
Gifts/Donations--208.041.000-40902 (To establish revenue budget for the year)	2,500
Total Revenues	\$2,750

Expenditures

Miscellaneous Expense--208.041.000-50270 (To establish expense budget for the year)	\$660
Total Expenditures	\$660

Police Secondary Employment Fund
FY 2021-22
5/3/2022
#22-34

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$11,108	\$0	\$11,108
Revenues	0	218,900	218,900
Expenditures & Transfers Plus: Reserve for Encumbrances	0	218,900	218,900
Ending Balance	\$11,108	\$0	\$11,108

DETAIL OF CHANGE

Revenues

Miscellaneous Revenue--201.041.000-40902 (To establish revenue budget for the year)	\$218,900
Total Revenues	\$218,900

Expenditures

Salaries Overtime--201.041.001-50001.004	\$156,000
Benefits Employees Retirement--201.041.001-50010.001	60,000
Benefits Unemployment--201.041.001-50010.002	600
Benefits Social Security Tax--201.041.001-50010.006 (To establish expense budget for the year)	2,300
Total Expenditures	\$218,900