

## **ORDINANCE 14-2023**

**AN ORDINANCE AMENDING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023, AND AMENDING ORDINANCE 08-2022 TO PROVIDE FUNDING FOR WAGE STUDY, MAYOR CONTINGENCY, INFORMATION TECHNOLOGY AND GARAGE EQUIPMENT NEEDS AND BEN HAWES IRRIGATION PROJECT; TO RECEIVE AND APPROPRIATE CARES ACT FUNDING FOR RENTAL ASSISTANCE AND SMALL BUSINESS RELIEF; TO PROVIDE APPROPRIATIONS AND RECEIVE REIMBURSEMENT FOR SECONDARY EMPLOYMENT SERVICES AND VARIOUS POLICE GRANTS; AND TO TRUE-UP TIF REVENUES AND APPROPRIATIONS FOR YEAR END.**

**WHEREAS**, the 2022-2023 Annual Budget was adopted by Ordinance 08-2022 on the 17<sup>th</sup> day of May, 2022; and

**WHEREAS**, a budget amendment for the City of Owensboro for the fiscal year beginning July 1, 2022, and ending June 30, 2023, has been prepared and is incorporated herein 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 2022-2023 Annual Budget appropriation Ordinance 08-2022 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 6th day of June, 2023.

**PUBLICLY READ AND APPROVED ON SECOND READING**, this the 20th day of June, 2023.

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Thomas H. Watson, Mayor

ATTEST:

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Beth Davis, City Clerk

**CITY OF OWENSBORO**

**COMMISSION MEETING DATE 6/6/2023**

**AGENDA REQUEST AND SUMMARY SUBMITTED BY Angela Waninger**

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**TITLE: 3rd Budget Amendment Fiscal Year 2022-23**

**Ordinance Prepared by:** ☒ City Staff ☐ Other Preparer ☒ Attachments: Budget amendments #23-27 through #23-39

**Summary & Background:** To provide funding for wage study, mayor contingency, IT and Garage equipment needs, and Ben Hawes irrigation project; to receive and appropriate CARES Act Funding for rental assistance and small business relief; to provide appropriations and receive reimbursement for secondary employment services and various police grants; to true up TIF revenues and appropriations for year end.

**GENERAL FUND  
FY 2022-23  
6/6/2023  
#23-27**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$30,793,530	\$0	\$30,793,530
Revenues	74,107,982	0	74,107,982
Expenditures & Transfers	72,845,458	499,412	73,344,870
Plus: Reserve for Encumbrances		0	
Ending Balance	<u>\$32,056,054</u>	<u>(\$499,412)</u>	<u>\$31,556,642</u>

DETAIL OF CHANGE

Revenues

No Changes \$0

Total Revenues \$0

Expenditures

Mayor Contingency--001.015.000-50424	\$10,000
IT Capital Equipment--001.031.032-51000.005	25,000
Admin Salary/Benefits Wage Study	36,872
Fire Salary/Benefits Vacancies/Wage Study	425,035
CD Salary/Benefits Wage Study	2,505

(To provide for end of year add'l funding needs)

Total Expenditures \$499,412

**FLEET & FACILITIES REPLACEMENT**  
**FY 2022-23**  
**6/6/2023**  
**#23-28**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$11,531,564	\$0	\$11,531,564
Revenues	3,412,460	0	3,412,460
Expenditures & Transfers	7,879,950	800,000	8,679,950
Plus: Reserve for Encumbrances			
Ending Balance	<u>\$7,064,074</u>	<u>(\$800,000)</u>	<u>\$6,264,074</u>

DETAIL OF CHANGE

Revenues

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

Expenditures

304.070.001-51000.005--Ben Hawes Irrigation (To provide for additional funding)	\$800,000
Total Expenditures	<u>\$800,000</u>

**COMMUNITY DEVELOPMENT BLOCK GRANT FUND**  
**FY 2022-23**  
**6/6/2023**  
**#23-29**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$0	\$0	\$0
Revenues	1,258,379	237,732	1,496,111
Expenditures & Transfers	1,258,379	237,732	1,496,111
Plus: Reserve for Encumbrances			
Ending Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**DETAIL OF CHANGE**

**Revenues**

CARES Act Funding Rental Assistance--022.000.000-40146.001	\$210,232
CARES Act Funding Small Business Relief--022.000.000-40146.002	27,500
(To receive CARES funding)	
Total Revenues	<u>\$237,732</u>

**Expenditures**

CARES Act Rental Assistance--022.000.000-52065	\$210,232
CARES Act Small Business Relief Grant--022.000.000-52066	27,500
(To appropriate CARES funding)	
Total Expenditures	<u>\$237,732</u>

**Police Secondary Employment Fund**  
**FY 2022-23**  
**6/6/2023**  
**#23-30**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$0	\$0	\$0
Revenues	277,500	102,000	379,500
Expenditures & Transfers Plus: Reserve for Encumbrances	271,828	102,000	373,828
Ending Balance	<u>\$5,672</u>	<u>\$0</u>	<u>\$5,672</u>

DETAIL OF CHANGE

Revenues

Miscellaneous Revenue--201.041.000-41060 (To receive secondary employment revenue)	\$102,000
Total Revenues	<u>\$102,000</u>

Expenditures

Salaries Overtime--201.041.041-50041.004	\$68,000
Benefits Employees Retirement--201.041.041-50410.041	29,645
Benefits Unemployment--201.041.041-50410.002	230
Benefits Social Security Tax--201.041.041-50410.006 (To appropriate expenditures)	4,125
Total Expenditures	<u>\$102,000</u>

**Fire Secondary Employment Fund**  
**FY 2022-23**  
**6/6/2023**  
**#23-31**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$0	\$0	\$0
Revenues	0	13,000	13,000
Expenditures & Transfers Plus: Reserve for Encumbrances	0	13,000	13,000
Ending Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

DETAIL OF CHANGE

**Revenues**

Miscellaneous Revenue--217.042.001-41060 (To receive secondary employment revenue)	\$13,000
Total Revenues	<u>\$13,000</u>

**Expenditures**

Salaries Overtime--217.042.001-50041.004	\$8,400
Benefits Employees Retirement--217.042.001-50410.041	4,400
Benefits Unemployment--217.042.001-50410.002	30
Benefits Social Security Tax--217.042.001-50410.006 (To appropriate expenditures)	170
Total Expenditures	<u>\$13,000</u>



**RECREATIONAL FUND**  
**FY 2022-23**  
**6/6/2023**  
**#23-32**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$1,077,225	\$0	\$1,077,225
Revenues	3,292,839	0	3,292,839
Expenditures & Transfers	4,059,124	54,419	4,113,543
Ending Balance	<u>\$310,940</u>	<u>(\$54,419)</u>	<u>\$256,521</u>

**DETAIL OF CHANGE**

**Revenues**

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

**Expenditures**

Salaries & Benefits - Wage Study (To provide for additional funding needs)	\$54,419
Total Expenditures	<u>\$54,419</u>

**GARAGE SERVICES FUND**  
**FY 2022-23**  
**6/6/2023**  
**#23-33**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$623,926	\$0	\$623,926
Revenues	1,487,476	0	1,487,476
Expenditures & Transfers	1,494,396	60,000	1,554,396
Plus: Reserve for Encumbrances		0	
Ending Balance	<u>\$617,006</u>	<u>(\$60,000)</u>	<u>\$557,006</u>

**DETAIL OF CHANGE**

**Revenues**

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

**Expenditures**

Auto Parts--303.054.001-50121 (To provide for additional funding needs)	\$60,000
Total Expenditures	<u>\$60,000</u>

**GATEWAY COMMONS TIF FUND**  
**FY 2022-23**  
**6/6/2023**  
**#23-34**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$0	\$0	\$0
Revenues	1,089,680	529,300	1,618,980
Expenditures & Transfers Plus: Reserve for Encumbrances	1,089,680	529,300	1,618,980
Ending Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

DETAIL OF CHANGE

**Revenues**

Local TIF Revenues--109.000.000-40072	\$100,000
State TIF Revenues--109.000.000-40073 (To receive add'l TIF revenue)	429,300
Total Revenues	<u>\$529,300</u>

**Expenditures**

General Administration--109.000.000-50130	\$10,600
Econ Dev G W Development--109.000.000-53000.049	336,300
Transfer to General Fund--109.000.000-55000.001	68,500
Transfer to Debt Service-RWRA--109.000.000-55000.903 (To appropriate the transfer of funds per MDA)	113,900
Total Expenditures	<u>\$529,300</u>

**Police Juvenile Diversion Fund**  
**FY 2022-23**  
**6/6/2023**  
**#23-35**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$24,195	\$0	\$24,195
Revenues	250	7,000	7,250
Expenditures & Transfers	660	6,000	6,660
Plus: Reserve for Encumbrances			
Ending Balance	<u>\$23,785</u>	<u>\$1,000</u>	<u>\$24,785</u>

DETAIL OF CHANGE

**Revenues**

Gifts/Donations--208.041.000-40902 (To establish revenue budget for the year)	7,000
Total Revenues	<u>\$7,000</u>

**Expenditures**

Miscellaneous Expense--208.041.001-50270 (To establish expense budget for the year)	\$6,000
Total Expenditures	<u>\$6,000</u>

**Homeland Security Grants**  
**FY 2022-23**  
**6/6/2023**  
**#23-36**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$0	\$0	\$0
Revenues	0	83,402	83,402
Expenditures & Transfers	0	83,402	83,402
Plus: Reserve for Encumbrances			
Ending Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**DETAIL OF CHANGE**

**Revenues**

Federal Grant Revenue--210.041.000-40120 (To receive Federal Grant revenue)	\$83,402
Total Revenues	<u>\$83,402</u>

**Expenditures**

Non-Capitalized Equipment--210.041.001-50125	\$33,134
Technical Supplies--210.041.500-50110.007 (To appropriate funds for weapons and bulletproof vests)	50,268
Total Expenditures	<u>\$83,402</u>

**CMRS Dispatch Grant  
FY 2022-23  
6/6/2023  
#23-37**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$0	\$0	\$0
Revenues	0	22,519	22,519
Expenditures & Transfers Plus: Reserve for Encumbrances	0	22,519	22,519
Ending Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

DETAIL OF CHANGE

**Revenues**

State Grant Revenue--211.041.000-40121 (To receive State Grant revenue)	\$22,519
Total Revenues	<u>\$22,519</u>

**Expenditures**

Capital Equipment--211.041.500-51000.005 (To appropriate funds for 911 console)	\$22,519
Total Expenditures	<u>\$22,519</u>

**JAG Grants  
FY 2022-23  
6/6/2023  
#23-38**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$0	\$0	\$0
Revenues	0	22,474	22,474
Expenditures & Transfers Plus: Reserve for Encumbrances	0	22,474	22,474
Ending Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**DETAIL OF CHANGE**

**Revenues**

Federal Grant Revenue--212.041.000-40120 (To receive Federal Grant revenue)	\$22,474
Total Revenues	<u>\$22,474</u>

**Expenditures**

Non-Capitalized Equipment--212.041.001-50125	\$7,679
Capital Equipment--212.041.001-51000.005 (To appropriate funds for training facility equipment)	14,795
Total Expenditures	<u>\$22,474</u>

**Police Traffic Grants**  
**FY 2022-23**  
**6/6/2023**  
**#23-39**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$0	\$0	\$0
Revenues	0	42,000	42,000
Expenditures & Transfers	0	42,000	42,000
Plus: Reserve for Encumbrances			
Ending Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**DETAIL OF CHANGE**

**Revenues**

Federal Grant Revenue--213.041.000-40120 (To receive Federal Grant revenue)	\$42,000
Total Revenues	<u>\$42,000</u>

**Expenditures**

Salaries Overtime--213.041.001-50001.004 (To establish expense budget for the year)	\$42,000
Total Expenditures	<u>\$42,000</u>