

ORDINANCE 21-2023

AN ORDINANCE AMENDING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024, AND AMENDING ORDINANCE 13-2023 TO REVISE BEGINNING FUND BALANCES, CARRYOVER APPROPRIATIONS FOR ALL OUTSTANDING ENCUMBRANCES, CAPITAL PROJECTS AND RE-BUDGET FUNDS.

WHEREAS, the 2023-2024 Annual Budget was adopted by Ordinance 13-2023 on the 20th day of June, 2023; and

WHEREAS, a budget amendment for the City of Owensboro for the fiscal year beginning July 1, 2023, and ending June 30, 2024, 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 2023-2024 Annual Budget appropriation Ordinance 13-2023 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 15th day of August, 2023.

PUBLICLY READ AND APPROVED ON SECOND READING, this the 5th day of September, 2023.

Mayor

Thomas H. Watson,

ATTEST:

Beth Davis, City Clerk

CITY OF OWENSBORO

COMMISSION MEETING DATE 8/15/2023

AGENDA REQUEST AND SUMMARY SUBMITTED BY Angela Waninger

TITLE: 1st Budget Amendment Fiscal Year 2023-24

Ordinance Prepared by: ☒ City Staff ☐ Other Preparer ☒ Attachments: Budget amendments #24-01 through #24-19

Summary & Background: To revise beginning fund balances, carry over appropriations for all outstanding encumbrances, capital projects and re-budget funds.

GENERAL FUND
FY 2023-24
8/15/2023
#24-01

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$32,056,054	\$3,435,224	\$35,491,278
Revenues	70,695,772	7,774,176	78,469,948
Expenditures & Transfers	70,682,864	5,271,642	76,198,776
Plus: Reserve for Encumbrances		244,270	
Ending Balance	<u>\$32,068,962</u>	<u>\$5,693,488</u>	<u>\$37,762,450</u>

DETAIL OF CHANGE

Revenues

Transfer from ARPA Fund--001.000.000-41300.111 (Carry over)	\$7,774,176
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Total Revenues

\$7,774,176

Expenditures

Admin NAB--001.015.000-50400	\$11,539
Mayor Contingency--001.015.000-50424	2,552
OMU Services--001.015.000-50512	153,040
IT Mtc Software--001.031.032-50100.032	55,601
IT ProTech--001.031.032-50290	14,422
IT Mtc Software--001.031.001-50323	20,625
OPD NonCap Equip--001.041.001-50125	35,000
OPD Computer Software--001.041.001-50132	60,000
OPD Training--001.041.001-50323	4,200
OPD Training--001.041.041-50323	20,000
OPD Training--001.041.042-50323	3,000
OPD Training--001.041.043-50323	4,200
OPD Travel--001.041.001-50325	1,400
OPD Travel--001.041.041-50325	1,800
OPD Travel--001.041.043-50325	2,000
OPD Support Svcs--001.041.0043-50125--NonCap Equip	2,500
OPD Support Svcs-Mtc Misc Repairs--001.041.0043-50100.015	6,300
Fire Clothing--001.042.001-50010.003	3,227
Fire EMS Supplies--001.042.001-50110.004	10,395
Fire NonCap Equip--001.042.001-50125	98,015
Fire ProTech--001.042.001-50290	7,947
Fire Training--001.042.001-50323	39,910
Engineering Targeted Street Improvements--001.051.001-50100.025	30,572
Street Dept Mtc Streets Projects 001.053.001-50100.026	8,894
Street Dept Training costs 001.053.001-50323	1,686
Street Dept Clothing 001.053.053-50010.003	668
Street Dept Tech supplies 001.053.053-50110.007	2,804
Property Mtc Demolition--001.059.001-50292.002	200,947
Agency Funding - Add'l funding--Airport	92,500
Contribution to RWRA--001.015.000-55000.901	2,500,000
Contribution to OMU--001.015.000-55003	2,375,898
Transfer to Transit Fund--001.015.000-55000.402	(500,000)
(To carry over and rebudget funds)	

Total Expenditures

\$5,271,642

CENTRAL DISPATCH FUND
FY 2023-24
8/15/2023
#24-02

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$734,837	\$841,987	\$1,576,824
Revenues	3,609,274	0	3,609,274
Expenditures & Transfers	3,609,274	2,500	3,667,686
Plus: Reserve for Encumbrances		55,912	
Ending Balance	<u>\$734,837</u>	<u>\$783,575</u>	<u>\$1,518,412</u>

DETAIL OF CHANGE

Revenues

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

Expenditures

Training--005.041.047-50323 (To carry over/rebudget funds)	\$2,500
Total Expenditures	<u>\$2,500</u>

ARPA FUND
ARPA FUND
8/15/2023
#24-03

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$0	\$13,469,064	\$13,469,064
Revenues	0	0	0
Expenditures & Transfers Plus: Reserve for Encumbrances	0	13,324,176	13,324,176
Ending Balance	<u>\$0</u>	<u>\$144,888</u>	<u>\$144,888</u>

DETAIL OF CHANGE

Revenues

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

Expenditures

Tfer to General Fund for Govt Services--111.000.000-55000.001	\$7,774,176
Stormwater/Sewer - York Drainage project--111.000.000-51000.008	5,050,000
Stormwater/Sewer - York Drainage project contingency--111.000.000-51000.00X	500,000
Total Expenditures	<u>\$13,324,176</u>

COMMUNITY DEVELOPMENT BLOCK GRANT FUND
FY 2023-24
8/15/2023
#24-04

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$0	\$0	\$0
Revenues	573,233	1,007,553	1,580,786
Expenditures & Transfers	573,233	1,007,553	1,580,786
Ending Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

DETAIL OF CHANGE

Revenues

CDBG Grant-Prior Year --022.075.216-40141 (Carry over and rebudget funds)	\$1,007,553
Total Revenues	<u>\$1,007,553</u>

Expenditures

CD-Triplett Twist Area --022.075.216-52060 CD-Northwest NRSA --022.075.216-52064 (Carry over and rebudget funds)	\$355,885 651,668
Total Expenditures	<u>\$1,007,553</u>

H.O.M.E. and Rental Rehab Fund
FY 2023-24
8/15/2023
#24-05

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$0	\$12,554	\$12,554
Revenues	555,207	644,469	1,199,676
Expenditures & Transfers	555,207	627,023	1,212,230
Plus: Reserve for Encumbrances		30,000	
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 and rebudget funds)	\$644,469
Total Revenues	<u>\$644,469</u>

Expenditures

HOME-FTB Down Payment Assistance--023.075.217-50240.001	\$49,961
HOME-CHDO Set-Aside--023.075.217-50240.002	164,007
HOME-Agency Subsidy-New Construction--023.075.217-50240.004	33,459
HOME-New Home Construction-HOME Funds--023.075.217-50240.005 (Carry over and rebudget funds)	379,596
Total Expenditures	<u>\$627,023</u>

ECONOMIC DEVELOPMENT FUND
FY 2023-24
8/15/2023
#24-06

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$1,743,228	\$4,098,084	\$5,841,312
Revenues	3,673,330	204,525	3,877,855
Expenditures & Transfers	2,990,621	1,512,050 0	4,502,671
Ending Balance	<u>\$2,425,937</u>	<u>\$2,790,559</u>	<u>\$5,216,496</u>

DETAIL OF CHANGE

Revenues

Franchise Fee-Atmos--024.073.000-40053.001 (To receive add'l 1% per franchise agreement)	\$204,525
Total Revenues	<u><u>\$204,525</u></u>

Expenditures

Misc Admin-Wayfinding/Downtown Entry Signs--024.073.000-50255	\$585,000
Airport Flight Training--024.073.203-53002	4,583
Northwest Incentives--024.073.203-53001.001	766,449
Downtown Incentive--024.073.203-53001.002	59,681
Workforce Develop/Re-Entry Program--024.073.203-53003	17,500
Centre for Business & Research--024.073.203-53000.025 (To carry over and rebudget funds)	78,837
Total Expenditures	<u><u>\$1,512,050</u></u>

CONVENTION CENTER OPERATIONS FUND
FY 2023-24
8/15/2023
#24-07

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$744,412	\$896,997	\$1,641,409
Revenues	4,966,468	0	4,966,468
Expenditures & Transfers	4,966,468	391,665	5,358,133
Ending Balance	<u>\$744,412</u>	<u>\$505,332</u>	<u>\$1,249,744</u>

DETAIL OF CHANGE

Revenues

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

Expenditures

Incentive--026.205.001-50224	\$358,059
Capital Equipment--026.205.001-51000.005	33,606
(To carry over funds)	
Total Expenditures	<u>\$391,665</u>

SPORTSCENTER OPERATIONS FUND
FY 2023-24
8/15/2023
#24-08

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$252,440	\$597,004	\$849,444
Revenues	1,559,400	0	1,559,400
Expenditures & Transfers	1,559,400	152,551	1,711,951
Plus: Reserve for Encumbrances		0	
Ending Balance	<u>\$252,440</u>	<u>\$444,453</u>	<u>\$696,893</u>

DETAIL OF CHANGE

Revenues

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

Expenditures

Capital Equipment--027.000.000-51000.005	\$60,907
Incentive--027.000.000-50224	91,644
(To carryover funds)	
Total Expenditures	<u>\$152,551</u>

CAPITAL PROJECTS FUND
FY 2023-24
8/15/2023
#24-09

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$922	\$4,566,567	\$4,567,489
Revenues	65,000	0	65,000
Expenditures & Transfers	65,000	26,996,522	33,564,238
Plus: Reserve for Encumbrances		6,502,716	
Ending Balance	<u>\$922</u>	<u>(\$28,932,671)</u>	<u>(\$28,931,749)</u>

DETAIL OF CHANGE

Revenues

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

Expenditures

Miscellaneous Capital Projects -- 101.015.500-50270 CIP.MISC.MISC	305,054
Bonded Various Projects--101.015.500-51000.001	2,224,852
Transportation--101.500.534-51000.001 CIP.TRANS.BLD	3,680,000
Dog Park--101.500.543-50222	246
York Park Pickleball Courts--101.500.545-50222	1,260
Fire Training Center--101.500.550-51000.001	41,468
Boat Dock Design--101.500.553-51000.008	0
Tennis Facility Courts /addition--101.500.554-51000.008	89,130
Moneta Sleet Jr Park--101.500.556-51000.008	23,472
Fire Station #3--101.500.557-51000.001	6,199,831
Indoor Sports Facility--101.500.559-51000.001	14,431,209
(To carry over/rebudget funds)	
	<u>\$26,996,522</u>

YOUR COMMUNITY VISION FUND
FY 2023-24
8/15/2023
#24-10

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$3,937,504	\$4,851,032	\$8,788,536
Revenues	7,330,565	1,150,000	8,480,565
Expenditures & Transfers	9,577,715	6,672,890	17,262,081
Plus: Reserve for Encumbrances		1,011,476	
Ending Balance	<u>\$1,690,354</u>	<u>(\$1,683,334)</u>	<u>\$7,020</u>

DETAIL OF CHANGE

Revenues

Transfer from Rec--102.000.000-41300.403 (To receive funds from Rec for Cravens pool)	\$1,150,000
Total Revenues	<u>\$1,150,000</u>

Expenditures

Police Software--102.041.500-51000.013 YCV.OPDSW	\$20,700
City SW Crew Clothing--102.056.001-50010.003	562
Sewer Mtc--102.056.500-50100.021	7,811
Cravens Pool Reno--102.070.500-51000.008	1,609,700
Various Infrastructure--102.500.508-51000.008 YCV.INFRA.LI	4,309,683
Fire St #2 Expansion--102.500.517-51000.001	76,467
Persimmon Ditch--102.500.524-51000.010 YCV.PERS.SWR	395,000
RWRA Ravine Sewer--102.500.536-51000.008	77,978
Culvert Repair/Renovation--102.500.538-51000.008	46,791
Byers Ave Bridge Repair--102.500.552-50100.015	0
4th Street Bridge Repair--102.500.555-50100.015	85,141
RWRA SW Projects--102.900.500-50100.021 (To carry over and rebudget funds)	43,057
Total Expenditures	<u>\$6,672,890</u>

STATE DRUG FUND
FY 2023-24
8/15/2023
#24-11

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$138,222	\$159,345	\$297,567
Revenues	49,000	0	49,000
Expenditures & Transfers Plus: Reserve for Encumbrances	104,956	61,316	166,272
Ending Balance	<u>\$82,266</u>	<u>\$98,029</u>	<u>\$180,295</u>

DETAIL OF CHANGE

Revenues

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

Expenditures

Capital Equipment--203.041.001-51000.005	\$57,416
NonCap Equip--203.041.001-50125 (To carryover funds)	3,900
Total Expenditures	<u>\$61,316</u>

FACILITIES MAINTENANCE FUND
FY 2023-24
8/15/2023
#24-12

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$2,365,717	\$562,520	\$2,928,237
Revenues	4,242,127	0	4,242,127
Expenditures & Transfers	4,248,836	70,632	4,584,182
Plus: Reserve for Encumbrances		264,714	
Ending Balance	<u>\$2,359,008</u>	<u>\$227,174</u>	<u>\$2,586,182</u>

DETAIL OF CHANGE

Revenues

No Change \$0

Total Revenues \$0

Expenditures

Buildings - Mtc Buildings 302.052.051-50100.001 \$26,735

Buildings-Contractual Services--302.052.051-50222 7,423

Buildings--Mtc Misc Rpairs--302.052.051-50100.015 25,000

Grounds-Clothing--302.052.052-50010.003 1,000

Grounds-Agriculture Supplies--302.052.052-50110.001 474

Grounds-Contractual Services--302.052.052-50222 10,000

(To carry over and rebudget funds)

Total Expenditures \$70,632

GARAGE SERVICES FUND
FY 2023-24
8/15/2023
#24-13

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$617,006	(\$141,914)	\$475,092
Revenues	1,603,372	0	1,603,372
Expenditures & Transfers	1,606,740	41,878	1,654,583
Plus: Reserve for Encumbrances		5,965	
Ending Balance	<u>\$613,638</u>	<u>(\$189,757)</u>	<u>\$423,881</u>

DETAIL OF CHANGE

Revenues

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

Expenditures

Training Costs--303.054.001-50323	\$2,500
Auto Parts 303.054.001-50121	39,378
(To carry over and rebudget funds)	
Total Expenditures	<u>\$41,878</u>

FLEET & FACILITIES REPLACEMENT
FY 2023-24
8/15/2023
#24-14

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$11,561,133	\$727,651	\$12,288,784
Revenues	3,871,091	0	3,871,091
Expenditures & Transfers	3,785,753	1,505,091	9,244,171
Plus: Reserve for Encumbrances		3,953,327	
Ending Balance	<u>\$11,646,471</u>	<u>(\$4,730,767)</u>	<u>\$6,915,704</u>

DETAIL OF CHANGE

Revenues

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

Expenditures

Capital Buildings--304.054.001-51000.001	\$180,080
Capital Equipment--304.054.001-51000.005	30,000
Capital Land Improvements--304.054.001-51000.008	90,000
Capital Vehicles--304.054.001-51000.015	275,366
Ben Hawes Cap Equip--304.054.001-51000.005	929,645
(To carryover funds for unfinished projects)	
Total Expenditures	<u>\$1,505,091</u>

SANITATION FUND
FY 2023-24
8/15/2023
#24-15

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$16,135,274	\$2,167,612	\$18,302,886
Revenues	7,954,213	0	7,954,213
Expenditures & Transfers	7,962,886	109,114	8,959,567
Plus: Reserve for Encumbrances		887,567	
Ending Balance	<u>\$16,126,601</u>	<u>\$1,170,931</u>	<u>\$17,297,532</u>

DETAIL OF CHANGE

Revenues

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

Expenditures

Training--401.055.001-50323	\$2,000
Tipping fees-Toters--401.055.054-50322	73,584
Tipping fees-Dumpsters--401.055.055-50322	15,972
Tipping fees-Ancillary Svcs-- 401.055.059-50322	17,558
(Carry over and rebudget funds)	
Total Expenditures	<u>\$109,114</u>

TRANSIT FUND
FY 2023-24
8/15/2023
#24-16

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$1,071,894	\$76,989	\$1,148,883
Revenues	3,343,520	2,036,722	5,380,242
Expenditures & Transfers	3,343,520	1,509,056	4,918,009
Plus: Reserve for Encumbrances		65,433	
Ending Balance	\$1,071,894	\$539,222	\$1,611,116

DETAIL OF CHANGE

Revenues

5339 Grant-2021-22 Federal Grant--402.057.067-40120	\$22,115
5339 Grant-2022-23 Federal Grant--402.057.068-40120	71,653
5310 Grant-Federal Grant--402.057.069-40120	457,723
CARES Act Grant--402.057.066-40120	1,977,743
5339 Grant (Electric Bus)--402.057.064-40120	6,302
5339 Grant 2020-21 Federal Grant--402.057.065-40120	1,186
5307 Federal Grant--402.057.001-40130	(500,000)
Transfer from General Fund--402.057.001-41300.001	(500,000)
(To carry over and rebudget funds)	

Total Revenues

\$2,036,722

Expenditures

5307 Capital--402.057.060-50100.015	\$1,467
5307 Capital--402.057.060-50110.007	515
5307 Capital--402.057.060-50222	4,004
5307 Capital--402.057.060-50310	2,327
5307 Training--402.057.063-50290	4,615
5310 Grant--402.057.069-50125	8,948
5310 Grant--402.057.069-50324	225,000
5310 Grant--402.057.069-51000.005	22,800
5310 Grant--402.057.069-51000.008	200,975
5339 Grant (Electric Bus)-Capital Vehicles--402.057.064-51000.015	7,699
5339 2020-21 Grant-Capital Land Improvements--402.057.065-51000.008	1,186
5339 2021-22 Grant-Auto Parts--402.057.067-50121	144
5339 2021-22 Grant-Capital Land Improvements--402.057.067-51000.008	27,500
5339 2022-23 Grant-Misc. Repairs--402.057.068-50100.015	12,985
5339 2022-23 Grant-Capital Land Improvements--402.057.068-51000.008	76,581
CARES Act Grant -- 402.057.066-50290	351,800
CARES Act Grant -- 402.057.066-51000.001	25,049
CARES Act Grant -- 402.057.066-51000.005	23,462
CARES Act Grant -- 402.057.066-51000.015	577,432
(To carry over and rebudget funds)	

Total Expenditures

\$1,574,489

RECREATIONAL FUND
FY 2023-24
8/15/2023
#24-17

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$310,940	\$938,670	\$1,249,610
Revenues	3,790,985	0	3,790,985
Expenditures & Transfers	3,790,985	1,150,000	4,941,585
Plus: Reserve for Encumbrances		600	
Ending Balance	<u>\$310,940</u>	<u>(\$211,930)</u>	<u>\$99,010</u>

DETAIL OF CHANGE

Revenues

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

Expenditures

Transfer to YCV--403.070.000-55000.102 (project balance)	\$750,000
Transfer to YCV--403.070.000-55000.102 (portion of fund balance)	400,000
(To carry over/rebudget/move funds for Cravens to YCV)	
Total Expenditures	<u>\$1,150,000</u>

FEDERAL DRUG FUND
FY 2023-24
8/15/2023
#24-18

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$106,482	\$23,642	\$130,124
Revenues	10,800	0	10,800
Expenditures & Transfers	50,068	7,000	57,068
Plus: Reserve for Encumbrances			
Ending Balance	<u>\$67,214</u>	<u>\$16,642</u>	<u>\$83,856</u>

DETAIL OF CHANGE

Revenues

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

Expenditures

Training--204.041.001-50323 (Carry over and rebudget-2 officers to Bomb Tech School)	\$7,000
Total Expenditures	<u>\$7,000</u>

**GIS FUND
FY 2023-24
8/15/2023
#24-19**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$30,940	\$60,536	\$91,476
Revenues	589,593	0	589,593
Expenditures & Transfers	589,593	30,000	619,593
Plus: Reserve for Encumbrances		0	
Ending Balance	<u>\$30,940</u>	<u>\$30,536</u>	<u>\$61,476</u>

DETAIL OF CHANGE

Revenues

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

Expenditures

Capital Equipment--406.031.033-51000.005	\$25,000
Training--406.031.033-50323	5,000
(Carry over)	
Total Expenditures	<u>\$30,000</u>