

## ORDINANCE 9-2024

### 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 APPROPRIATE FUNDS FOR THE SENIOR CENTER FACILITY AND FOR THE RIVERPARK CENTER, TO PROVIDE FOR RECEIPT OF GRANT FUNDS AND ASSOCIATED APPROPRIATIONS, AND TO ADJUST THE BUDGET IN VARIOUS DEPARTMENTS.

**WHEREAS**, the 2023-2024 Annual Budget was adopted by Ordinance 13-2023 on the 20<sup>th</sup> 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 21st day of  
May, 2024.

**PUBLICLY READ AND APPROVED ON SECOND READING**, this the 4th day of  
June, 2024.

\_\_\_\_\_  
Thomas H. Watson, Mayor

ATTEST:

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Beth Davis, City Clerk

**CITY OF OWENSBORO**

**COMMISSION MEETING DATE 5/21/2024**

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

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**TITLE: 3rd Budget Amendment Fiscal Year 2023-24**

**Ordinance Prepared by:  City Staff  Other Preparer  Attachments: Budget amendments #24-27 through #24-41**

**Summary & Background: To appropriate funds for the Senior Center facility and for the RiverPark Center, to provide for receipt of grant funds and associated appropriations and to adjust the budget in various departments.**

**STATE DRUG FUND  
FY 2023-24  
5/21/2024  
#24-27**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$297,567	\$0	297,567
Revenues	49,000	0	49,000
Expenditures & Transfers Plus: Reserve for Encumbrances	166,272	52,132	218,404
Ending Balance	<u>\$180,295</u>	<u>(\$52,132)</u>	<u>\$128,163</u>

DETAIL OF CHANGE

Revenues

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

Expenditures

Training--203.041.001-50323 (To provide for two officers to attend National Polygraph Academy training.)	\$17,132
Mulch Track--203.041.001-50270 (To provide funds to construct a mulch track)	35,000
Total Expenditures	<u>\$52,132</u>

**GENERAL FUND  
FY 2023-24  
5/21/2024  
#24-28**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$35,491,278	\$0	\$35,491,278
Revenues	78,478,196	0	78,478,196
Expenditures & Transfers Plus: Reserve for Encumbrances	76,207,024	6,881,800	83,088,824
Ending Balance	<u>\$37,762,450</u>	<u>(\$6,881,800)</u>	<u>\$30,880,650</u>

DETAIL OF CHANGE

Revenues

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

Expenditures

Transfer to CIP--001.015.000-55000.101 (To Transfer funds for Senior Center)	\$4,500,000
RPC Contribution---001.072.201 (To appropriate funds)	400,000
Park Retirement/Utilities---001.070.081/070 (To provide for budget shortfall due to CERS)	36,750
Property Purchase--001.015.000-51000.007 (To appropriate funds)	1,944,050
Parking Garage--001.058.001/010-various (To appropriate add'l funds for )	1,000
<b>Total Expenditures</b>	<u><u>\$6,881,800</u></u>

**TRANSIT FUND  
FY 2023-24  
5/21/2024  
#24-29**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$1,148,883	\$0	\$1,148,883
Revenues	4,650,449	(1,664)	4,648,785
Expenditures & Transfers Plus: Reserve for Encumbrances	4,664,218	13,467	4,677,685
Ending Balance	<u>\$1,135,114</u>	<u>(\$15,131)</u>	<u>\$1,119,983</u>

DETAIL OF CHANGE

**Revenues**

Low-No Grant--402.057.064-40120 (True-up funds)	(\$1,664)
<b>Total Revenues</b>	<u>(\$1,664)</u>

**Expenditures**

Capital-Vehicles--402.057.064-51000.015	(\$14,033)
5310 Grant--402.057.069-51000.008 (To rebudget funds)	27,500
<b>Total Expenditures</b>	<u>\$13,467</u>

**Police Juvenile Diversion Fund  
 FY 2023-24  
 5/21/2024  
 #24-30**

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$24,195	\$1,890	\$26,085
Revenues	350	6,450	6,800
Expenditures & Transfers Plus: Reserve for Encumbrances	660	6,450	7,110
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Ending Balance	\$23,885	\$1,890	\$25,775

DETAIL OF CHANGE

**Revenues**

Gifts/Donations--208.041.000-40902 (To receive revenues)	\$6,450
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Total Revenues	\$6,450

**Expenditures**

Miscellaneous Expense--208.041.001-50270 (To appropriate funds)	\$6,450
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Total Expenditures	\$6,450

**COMMUNITY DEVELOPMENT BLOCK GRANT FUND**  
**FY 2023-24**  
**5/21/2024**  
**#24-31**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$0	\$0	\$0
Revenues	1,580,786	(141,922)	1,438,864
Expenditures & Transfers	1,580,786	(141,922)	1,438,864
Ending Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

DETAIL OF CHANGE

**Revenues**

CDBG Grant-Prior Year --022.075.216-40141 (True-up budget)	(\$141,922)
Total Revenues	<u>(\$141,922)</u>

**Expenditures**

CD-Northwest NRSA --022.075.216-52064 (True-up budget)	(\$141,922)
Total Expenditures	<u>(\$141,922)</u>



**CITY EMPLOYEES' PENSION FUND (CLOSED)**  
**FY 2023-24**  
**5/21/2024**  
**#24-32**

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$3,770,396	\$0	3,770,396
Revenues	0	0	0
Expenditures & Transfers Plus: Reserve for Encumbrances	0	185,000	185,000
Ending Balance	\$3,770,396	(\$185,000)	\$3,585,396

DETAIL OF CHANGE

Revenues

No Change	\$0
Total Revenues	\$0

Expenditures

Pension Benefits--501.000.000-50010.009 (To provide for pension benefits)	\$185,000
Total Expenditures	\$185,000

**GATEWAY TIF FUND**  
**FY 2023-24**  
**5/21/2024**  
**#24-33**

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$0	\$0	0
Revenues	0	200,000	200,000
Expenditures & Transfers	0	200,000	200,000
Plus: Reserve for Encumbrances			
Ending Balance	\$0	\$0	\$0

DETAIL OF CHANGE

**Revenues**

TIF Revenue	\$200,000
(To receive TIF revenues)	
Total Revenues	\$200,000

**Expenditures**

GW Development--109.000.000-53000.049	\$200,000
(To appropriate funds for TIF distribution)	
Total Expenditures	\$200,000

**CONVENTION CENTER OPERATIONS FUND  
 FY 2023-24  
 5/21/2024  
 #24-34**

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$1,641,409	\$0	\$1,641,409
Revenues	4,966,468	0	4,966,468
Expenditures & Transfers	5,358,133	50,000	5,408,133
Ending Balance	<u>\$1,249,744</u>	<u>(\$50,000)</u>	<u>\$1,199,744</u>

DETAIL OF CHANGE

**Revenues**

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

**Expenditures**

Miscellaneous Expense--026.205.001-50270 (To provide funds for year-end reconciliation)	50,000
Total Expenditures	<u>\$50,000</u>

**SPORTSCENTER OPERATIONS FUND**  
**FY 2023-24**  
**5/21/2024**  
**#24-35**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$849,444	\$0	\$849,444
Revenues	1,559,400	0	1,559,400
Expenditures & Transfers	1,711,951	100,000	1,811,951
Plus: Reserve for Encumbrances		0	
Ending Balance	<u>\$696,893</u>	<u>(\$100,000)</u>	<u>\$596,893</u>

DETAIL OF CHANGE

**Revenues**

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

**Expenditures**

Incentive--027.000.000-50224 To provide funds for year-end reconciliation)	100,000
<b>Total Expenditures</b>	<u>\$100,000</u>

**Police Secondary Employment Fund**  
**FY 2023-24**  
**5/21/2024**  
**#24-36**

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$0	\$0	\$0
Revenues	287,670	23,000	310,670
Expenditures & Transfers Plus: Reserve for Encumbrances	287,667	23,003	310,670
Ending Balance	\$3	(\$3)	\$0

DETAIL OF CHANGE

**Revenues**

Miscellaneous Revenue--201.041.000-41060 (To receive secondary employment revenue)	\$23,000
Total Revenues	\$23,000

**Expenditures**

Salaries Overtime--201.041.041-50001.004	\$13,203
Benefits Employees Retirement--201.041.041-50010.041	5,500
Benefits Unemployment--201.041.041-50010.002	100
Benefits Social Security Tax--201.041.041-50010.006	200
Bad Debt Expense--201.041.041-50350 (To appropriate expenditures)	4,000
Total Expenditures	\$23,003

**Fire Secondary Employment Fund**  
**FY 2023-24**  
**5/21/2024**  
**#24-37**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$0	\$0	\$0
Revenues	15,000	2,000	17,000
Expenditures & Transfers Plus: Reserve for Encumbrances	15,000	2,000	17,000
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)	\$2,000
Total Revenues	<u>\$2,000</u>

**Expenditures**

Salaries Overtime--217.042.001-50001.004	\$1,350
Benefits Employees Retirement--217.042.001-50010.041	600
Benefits Unemployment--217.042.001-50010.002	20
Benefits Social Security Tax--217.042.001-50010.006 (To appropriate expenditures)	30
Total Expenditures	<u>\$2,000</u>

**Homeland Security Grants  
 FY 2023-24  
 5/21/2024  
 #23-38**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$0	\$0	\$0
Revenues	0	270,000	270,000
Expenditures & Transfers Plus: Reserve for Encumbrances	0	270,000	270,000
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)	\$270,000
Total Revenues	<u>\$270,000</u>

Expenditures

Capitalized Equipment--210.041.001-51000.005 (To purchase a BearCat SWAT vehicle)	\$270,000
Total Expenditures	<u>\$270,000</u>

**Police Equipment Grants**  
**FY 2023-24**  
**5/21/2024**  
**#24-39**

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$0	\$0	\$0
Revenues	0	2,992	2,992
Expenditures & Transfers Plus: Reserve for Encumbrances	0	2,992	2,992
Ending Balance	\$0	\$0	\$0

DETAIL OF CHANGE

**Revenues**

Federal Grant Revenue--209.041.000-40120 (To receive Federal Grant revenue)	\$2,992
Total Revenues	\$2,992

**Expenditures**

Non-Capitalized Equipment--209.041.500-50125 (To purchase a DataPilot field acquisition device and software)	\$2,992
Total Expenditures	\$2,992



**CAPITAL PROJECTS FUND  
 FY 2023-24  
 5/16/2024  
 #24-40**

	CURRENT BUDGET	CHANGE	AMENDED BUDGET
Beginning Balance	\$33,500,394	\$0	\$33,500,394
Revenues	70,000	4,500,000	4,570,000
Expenditures & Transfers Plus: Reserve for Encumbrances	33,569,238	4,500,000	38,069,238
Ending Balance	\$1,156	\$0	\$1,156

**DETAIL OF CHANGE**

**Revenues**

Transfer from General Fund--101.000.000-41300.001 (To receive funds for new Sr Center facility)	\$4,500,000
Total Revenues	\$4,500,000

**Expenditures**

Senior Center Facility--101.500.563-51000.001 (To appropriate funds)	\$4,500,000
	\$4,500,000

**Police Traffic Grants  
 FY 2023-24  
 5/21/2024  
 #24-41**

	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
Beginning Balance	\$0	\$0	\$0
Revenues	0	40,000	40,000
Expenditures & Transfers Plus: Reserve for Encumbrances	0	40,000	40,000
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)	\$40,000
Total Revenues	<u>\$40,000</u>

**Expenditures**

Salaries Overtime--213.041.001-50001.004 (To establish expense budget)	\$40,000
Total Expenditures	<u>\$40,000</u>