

ORDINANCE NO 19 -014

AN ORDINANCE AMENDING THE ANNUAL BUDGET ORDINANCE FOR FISCAL YEAR JULY 1, 2018 THROUGH JUNE 30, 2019

SUMMARY

GENERAL FUND

Prior Year Revenues are increased by \$2,122,650. License and Permit Revenue is decreased by \$2,175,000. Charges for service are increased by \$20,000. Fines and forfeitures are increased by \$55,000. Intergovernmental Revenue is increased by \$31,500. Other Revenue is increased by \$56,400. General Government Expenses are increased by \$13,500. Building Inspection Expenses are increased by \$1,000. Police Expenses are increased by \$43,500. Fire Expenses are increased by \$10,000. Code Expenses are increased by \$20,000. Public Works Expenses are increased by \$8,300. Utility Expenses are increased by \$37,500. Interlocal Expenses are increased by \$25,000. Transfers Out are decreased by \$48,250.

GRANT FUND

Other Revenues are increased by \$17,891.75. Police Department Expenses are increased by \$17,891.75.

ENVIRONMENTAL SERVICES FUND

Prior Year Revenues are increased by \$55,305. Sanitation Expenditures are increased by \$55,305. Recycling Operating Expenditures are increased by \$8,000. Recycling Capital Expenditures are decreased by \$8,000.

CEMETERY OPERATING FUND

Intergovernmental Revenues are decreased by \$48,250. Transfers In are decreased by \$48,250. Cemetery Operating Expenses are increased by \$11,000. Capital Expenses are decreased by \$107,500.

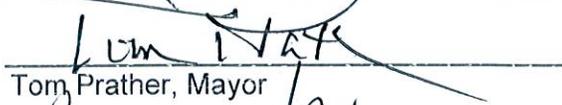
All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed. This ordinance shall take effect after its passage and publication according to law.

The full text of Ordinance 19 -014 is available for examination in the City Clerk's Office, 100 North Court Street, Georgetown, Kentucky 40324 or at www.georgetownky.gov.

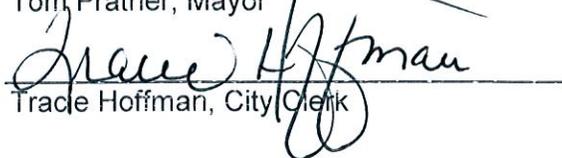
PUBLICLY INTRODUCED AND READ FIRST TIME: June 10, 2019

PUBLICLY READ SECOND TIME (AND PASSED): June 24, 2019

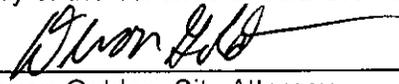
APPROVED:


Tom Prather, Mayor

ATTEST:


Tracee Hoffman, City Clerk

I, Devon Golden, hereby certify I am an Attorney licensed to practice law in the Commonwealth of Kentucky. My office is located at 100 North Court Street, Georgetown, Kentucky 40324. I further certify the foregoing Summary of Ordinance 19 -014, of the City of Georgetown, Kentucky, was prepared in accordance with the requirements of KRS 83A.060(9), and is a true and accurate summary of the contents of said Ordinance.



Devon Golden, City Attorney

ORDINANCE # 19 -014

AN ORDINANCE OF THE CITY OF GEORGETOWN, KENTUCKY, AMENDING THE ANNUAL BUDGET FOR THE FISCAL PERIOD JULY 1, 2018, THROUGH JUNE 30, 2019

SPONSORS: COUNCIL MEMBERS DAVID LUSBY AND CONNIE TACKETT

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

SECTION ONE

The annual budget for the fiscal year beginning July 1, 2018 and ending June 30, 2019, adopted on June 11, 2018, by Ordinance 18-012, and previously amended on February 25, 2019, by Ordinance 19-006 is amended as set forth in Exhibit A attached hereto and incorporated herein by reference.

SECTION TWO

Except as provided in the Georgetown Purchasing Policy adopted in Municipal Order 11-028, the Mayor is hereby authorized to enter into any contracts or agreements necessary to fulfill the operation of City government within the allocations listed in this ordinance.

SECTION THREE

If any section, subsection, sentence, clause, or phrase of this ordinance is for any reason held unconstitutional or otherwise invalid, such infirmities shall not affect the validity of the remaining portions of this ordinance.

SECTION FOUR

All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

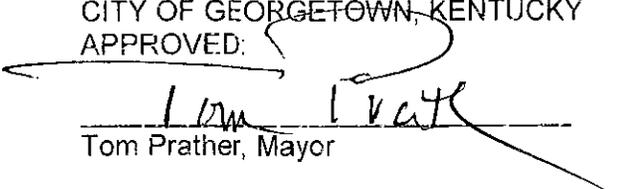
SECTION FIVE

This ordinance shall take effect after its passage and publication according to law.

PUBLICLY INTRODUCED AND READ FIRST TIME: June 10, 2019

PUBLICLY READ SECOND TIME AND PASSED: June 24, 2019

CITY OF GEORGETOWN, KENTUCKY
APPROVED:


Tom Prather, Mayor

ATTEST:


Tracie Hoffman, City Clerk

MEMORANDUM

DATE: June 10, 2019

TO: MAYOR PRATHER AND CITY COUNCIL

FR: STACEY CLARK, DIRECTOR OF FINANCE

RE: 18-19 Budget Amendment #2

Please review the attached summary that shows the beginning budget balance of each fund, the proposed changes and the ending budget balance of the fund. Please keep in mind that the "balances" shown are the balances for the 18-19 operating budget, not the total fund balance (reserves) for that fund. Revenues that are being increased are shown as positive numbers, while revenues that are being decreased are shown as negatives. Expenses that are increased are shown as negatives, while expenses that are decreased are shown as positives.

Also included in this information will be the summary ordinance and budget ordinance, which includes the detailed Exhibit A showing strikethroughs on the current account budgets and bold/underline text for the new amounts as required by statute.

General explanations for the requested budget changes are outlined below. This end-of-year budget amendment focuses on adjusting revenue and expense budgets to be in line with actual transactions. Some revenues were able to be increased and some expenses were able to be decreased to help offset reductions in major revenue accounts and increases needed to get some expenses through the end of fiscal year 18-19.

1. General Revenues – As anticipated, this budget amendment includes lowering projections for Payroll Tax and Net Profits revenue by \$2.5 million total. This is done at the recommendation of our auditors to ensure our budget is in line with our actual expectations of the revenue by the end of the year. As detailed in the summary spreadsheet, we were able to increase other revenues approximately \$487,900 to help offset some of this reduction.
2. General Fund Expenditures – Various General Fund expenditures required increases to ensure the accounts had enough funds to last through the end of the fiscal year. The largest increases were needed for Motor Fuel and Property & Liability Insurance, including deductibles related to insurance claims. Police Overtime was increased by \$20,000 but was offset by an increase in the Police Services Revenue of the same amount. The Police Department was able to decrease line items by \$17,500 to offset some of their needed increases.
3. Code Enforcement - Abatement Costs was increased by \$20,000 due to the high level of activity we have had this year, but it is estimated that 55% of that will be reimbursed through the Interlocal Agreement and revenue is increased to reflect that. Also, Code Enforcement Fine revenue is increased due to collections coming in higher than projected and the corresponding account to pay other jurisdictions for their fines is increased accordingly.
4. Landfill – Fiscal Year 2018-2019 will be the last year that funds are left over from the Double Culvert landfill sale to cover Sims Road landfill expenses. Going forward, Leachate Disposal will be moved to the General Fund as another utility account. For FY 18-19, the General Fund will need to cover approximately \$35,000 in Leachate Pumping costs to GMWSS for Sims Road Landfill.
5. Grant Fund – The Police Department received an additional \$17,891.75 from surplus of DRMO equipment. This amendment adds those funds to the PD grant fund budget, so they are available for use.
6. Environmental Services Fund – As with the General Fund, various expenditure budgets need to be increased to get through the end of the fiscal year. We were able to offset \$62,695 of those increases with reductions to other line items. The net effect for Sanitation and Recycling is an additional use of \$55,305 in Prior Year Revenues.

7. Cemetery Fund – Changes to the Cemetery Fund include adjusting the budget for Overtime to match actual expenditures. The Building Maintenance account is increased for repairs to the Chapel floor, wall, and ceiling from a previous roof leak. Decreases in other accounts also allow for a \$7,500 increase to equipment to allow for the purchase of a new mower that is needed to replace aging equipment. Decreases in other line items offset all increases, including a savings of \$48,250 to the General Fund due to the Cemetery Wall repair not being as expensive as planned.

EXHIBIT A

Account	Description	Original Budget	Amendment #1	Transfers	Amended Budget	Amendment #2	Final Budget
10-000-4110	ABC LICENSES	\$ 40,000.00	\$ -	\$ -	\$ 40,000.00	\$ 10,000.00	\$ 50,000.00
10-000-4120	OLF: EMPLOYEE WITHHOLDING	\$ 12,800,000.00	\$ -	\$ -	\$ 12,800,000.00	\$ (500,000.00)	\$ 12,300,000.00
10-000-4121	OLF: NET PROFITS	\$ 3,500,000.00	\$ -	\$ -	\$ 3,500,000.00	\$ (2,000,000.00)	\$ 1,500,000.00
10-000-4220	FRANCHISE FEES: KU	\$ 800,000.00	\$ -	\$ -	\$ 800,000.00	\$ 315,000.00	\$ 1,115,000.00
10-000-4305	POLICE SERVICES	\$ 75,000.00	\$ -	\$ -	\$ 75,000.00	\$ 20,000.00	\$ 95,000.00
10-000-4425	CODE ENFORCEMENT FINES	\$ 17,000.00	\$ -	\$ -	\$ 17,000.00	\$ 35,000.00	\$ 52,000.00
10-000-4430	PENALTY & INTEREST: PROPERTY TAX	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	\$ 20,000.00	\$ 35,000.00
10-000-4500	INTEREST INCOME	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00	\$ 50,000.00	\$ 70,000.00
10-000-4651	INTERGOVT: BUILDING INSPECTION	\$ 249,568.06	\$ 7,500.00	\$ -	\$ 257,068.06	\$ 500.00	\$ 257,568.06
10-000-4654	INTERGOVT: CODE ENFORCEMENT	\$ 124,470.84	\$ 41,235.50	\$ -	\$ 165,706.34	\$ 11,000.00	\$ 176,706.34
10-000-4657	INTERGOVT: ELECTRICAL INSPECTION	\$ 90,000.00	\$ -	\$ -	\$ 90,000.00	\$ 20,000.00	\$ 110,000.00
10-000-4810	WORKER'S COMP REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ 6,400.00	\$ 6,400.00
10-110-5210	INSURANCE: CASUALTY & LIABILITY	\$ (115,915.14)	\$ -	\$ -	\$ (115,915.14)	\$ (3,500.00)	\$ (119,415.14)
10-110-5211	CLAIMS & DEDUCTIBLES	\$ (40,000.00)	\$ -	\$ -	\$ (40,000.00)	\$ (10,000.00)	\$ (50,000.00)
10-140-5335	MOTOR FUEL	\$ (5,500.00)	\$ -	\$ -	\$ (5,500.00)	\$ (1,000.00)	\$ (6,500.00)
10-150-5291	LEACHATE DISPOSAL	\$ -	\$ -	\$ -	\$ -	\$ (35,000.00)	\$ (35,000.00)
10-210-5010	OVERTIME	\$ (213,690.00)	\$ -	\$ -	\$ (213,690.00)	\$ (20,000.00)	\$ (233,690.00)
10-210-5210	INSURANCE: CASUALTY & LIABILITY	\$ (99,420.33)	\$ -	\$ -	\$ (99,420.33)	\$ (4,500.00)	\$ (103,920.33)
10-210-5220	BUILDING MAINTENANCE & IMPROVEMENTS	\$ (23,000.00)	\$ -	\$ (16,200.00)	\$ (39,200.00)	\$ (2,100.00)	\$ (41,300.00)
10-210-5303	TECHNICAL SUPPLIES	\$ (16,500.00)	\$ -	\$ -	\$ (16,500.00)	\$ 2,100.00	\$ (14,400.00)
10-210-5335	MOTOR FUEL	\$ (130,000.00)	\$ -	\$ -	\$ (130,000.00)	\$ (34,400.00)	\$ (164,400.00)
10-210-5375	BIKE PATROL	\$ (4,000.00)	\$ -	\$ -	\$ (4,000.00)	\$ 3,500.00	\$ (500.00)
10-210-5520	EQUIPMENT	\$ (81,883.05)	\$ -	\$ 40.00	\$ (81,843.05)	\$ 11,900.00	\$ (69,943.05)
10-220-5210	INSURANCE: CASUALTY & LIABILITY	\$ (110,546.59)	\$ -	\$ -	\$ (110,546.59)	\$ (5,500.00)	\$ (116,046.59)
10-220-5335	MOTOR FUEL	\$ (52,000.00)	\$ -	\$ -	\$ (52,000.00)	\$ (4,500.00)	\$ (56,500.00)
10-240-5231	ABATEMENT COSTS	\$ -	\$ (62,000.00)	\$ (8,580.34)	\$ (70,580.34)	\$ (20,000.00)	\$ (90,580.34)
10-310-5210	INSURANCE: CASUALTY & LIABILITY	\$ (57,748.63)	\$ -	\$ -	\$ (57,748.63)	\$ (6,500.00)	\$ (64,248.63)
10-310-5335	MOTOR FUEL	\$ (56,000.00)	\$ -	\$ -	\$ (56,000.00)	\$ (1,800.00)	\$ (57,800.00)
10-520-5401	AMBULANCE UTILITIES	\$ (20,000.00)	\$ -	\$ -	\$ (20,000.00)	\$ (2,500.00)	\$ (22,500.00)
10-520-5420	CODE ENFORCEMENT FINES	\$ -	\$ -	\$ -	\$ -	\$ (25,000.00)	\$ (25,000.00)
10-610-5720	TRANSFER TO CEMETERY FUND	\$ (175,115.76)	\$ -	\$ -	\$ (175,115.76)	\$ 48,250.00	\$ (126,865.76)
24-000-1910	SURPLUS EQUIPMENT SALE	\$ -	\$ -	\$ -	\$ -	\$ 17,891.75	\$ 17,891.75
24-210-5392	DRMO EXPENSES	\$ (5,000.00)	\$ (5,753.21)	\$ -	\$ (10,753.21)	\$ (17,891.75)	\$ (28,644.96)
30-410-5210	INSURANCE: CASUALTY & LIABILITY	\$ (53,545.25)	\$ -	\$ -	\$ (53,545.25)	\$ (10,500.00)	\$ (64,045.25)
30-410-5224	MAINTENANCE: COMM EQUIPMENT	\$ (3,500.00)	\$ -	\$ -	\$ (3,500.00)	\$ 3,500.00	\$ -
30-410-5230	PROFESSIONAL SERVICES	\$ (20,000.00)	\$ -	\$ -	\$ (20,000.00)	\$ 11,500.00	\$ (8,500.00)
30-410-5270	UTILITIES	\$ (12,000.00)	\$ -	\$ -	\$ (12,000.00)	\$ (2,500.00)	\$ (14,500.00)
30-410-5280	LANDFILL SERVICES	\$ (275,000.00)	\$ -	\$ -	\$ (275,000.00)	\$ (35,000.00)	\$ (310,000.00)
30-410-5335	MOTOR FUEL	\$ (100,000.00)	\$ -	\$ -	\$ (100,000.00)	\$ (45,000.00)	\$ (145,000.00)
30-410-5520	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ (17,000.00)	\$ (17,000.00)
30-410-5530	GARPAGE TRUCKS	\$ (290,000.00)	\$ -	\$ 32,305.00	\$ (257,695.00)	\$ 39,695.00	\$ (218,000.00)
30-420-5210	INSURANCE: CASUALTY & LIABILITY	\$ (8,674.92)	\$ -	\$ -	\$ (8,674.92)	\$ (4,000.00)	\$ (12,674.92)
30-420-5230	PROFESSIONAL SERVICES	\$ (40,000.00)	\$ -	\$ -	\$ (40,000.00)	\$ (4,000.00)	\$ (44,000.00)
30-420-5590	VEHICLES	\$ (206,691.80)	\$ -	\$ -	\$ (206,691.80)	\$ 8,000.00	\$ (198,691.80)
32-000-4655	INTERGOVT: COUNTY	\$ 175,115.76	\$ -	\$ -	\$ 175,115.76	\$ (48,250.00)	\$ 126,865.76

EXHIBIT A

32-000-4730	TRANSFER FROM GENERAL FUND	\$ 175,115.76	\$ -	\$ -	\$ -	\$ 175,115.76	\$ (48,250.00)	\$ 126,865.76
32-330-5010	OVERTIME	\$ (10,500.00)	\$ -	\$ -	\$ -	(10,500.00)	(3,500.00)	(14,000.00)
32-330-5220	BUILDING MAINTENANCE & IMPROVEMENTS	\$ (10,000.00)	\$ -	\$ (9,700.00)	\$ -	(19,700.00)	(10,000.00)	(29,700.00)
32-330-5230	PROFESSIONAL SERVICES	\$ (82,000.00)	\$ (15,000.00)	\$ -	\$ -	(97,000.00)	10,000.00	(87,000.00)
32-330-5520	EQUIPMENT	\$ (30,000.00)	\$ -	\$ (1,200.00)	\$ -	(31,200.00)	(7,500.00)	(38,700.00)
32-330-5550	LAND & LAND IMPROVEMENTS	\$ (200,000.00)	\$ 27,000.00	\$ -	\$ -	(173,000.00)	107,500.00	(65,500.00)

2018-2019 Budget Amendment #2 Summary

General Fund

Original Budget Balance (Prior Year Revenues Used)	(11,384,636.02)
Increases:	
ABC License Revenue (10-000-4110)	10,000.00
Franchise Fees: KU (10-000-4220)	315,000.00
Code Enforcement Fines (10-000-4425)	35,000.00
Penalty & Interest: Property Tax (10-000-4430)	20,000.00
Interest Income (10-000-4500)	50,000.00
Intergovt: Building Inspection (10-000-4651)	500.00
Intergovt: Electrical Inspection (10-000-4657)	20,000.00
Intergovt: Code Enforcement (10-000-4654)	11,000.00
Workers Comp Reimbursement (10-000-4810)	6,400.00
Police Services Revenue (10-000-4305)	20,000.00
General Government:	
Property & Liability Insurance (10-110-5210)	(3,500.00)
Claims & Deductibles (10-110-5211)	(10,000.00)
Building Inspection:	
Motor Fuel (10-140-5335)	(1,000.00)
Police:	
Overtime (10-210-5010)	(20,000.00)
Property & Liability Insurance (10-210-5210)	(4,500.00)
Building Maintenance (10-220-5226)	(2,100.00)
Motor Fuel (10-210-5335)	(34,400.00)
Fire:	
Property & Liability Insurance (10-220-5210)	(5,500.00)
Motor Fuel (10-220-5335)	(4,500.00)
Code Enforcement:	
Abatement Costs (10-240-5231)	(20,000.00)
Public Works	
Property & Liability Insurance (10-310-5210)	(6,500.00)
Motor Fuel (10-310-5335)	(1,800.00)
Utilities: Leachate Disposal (10-150-5291)	(35,000.00)
Ambulance Utilities (10-520-5401)	(2,500.00)
Code Enforcement Fines (Paid to other Jurisdictions)(10-520-5420)	(25,000.00)
Decreases:	
OLF: Employee Withholding (10-000-4120)	(500,000.00)
OLF: Net Profits (10-000-4121)	(2,000,000.00)
Police:	
Technical Supplies (10-210-5303)	2,100.00
Bike Patrol (10-210-5375)	3,500.00
Equipment (10-210-5520)	11,900.00
Transfer to Cemetery Fund (10-610-5720)	48,250.00
General Fund Budget Surplus (Deficit)	<u>(12,507,286.02)</u>

Grant Fund

Original Budget Balance	(10,753.21)
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Add:

Additional DRMO Revenue (24-000-4910)	17,891.75
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DRMO Expense (24-210-5392)	<u>(17,891.75)</u>
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Grant Fund Budget Surplus (Deficit) Prior Year Revenues Used	<u><u>(10,753.21)</u></u>
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Environmental Services Fund

Original Budget Balance (Prior Year Revenues Used)	(198,579.00)
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Increase:

Sanitation - Property & Liability Insurance (30-410-5210)	(10,500.00)
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Sanitation - Utilities (30-410-5270)	(2,500.00)
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Sanitation - Landfill Services (30-410-5280)	(35,000.00)
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Sanitation - Motor Fuel (30-410-5335)	(45,000.00)
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Sanitation - Equipment (30-410-5520)	(17,000.00)
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Recycling - Property & Liability Insurance (30-420-5210)	(4,000.00)
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Recycling - Professional Services (30-420-5230)	(4,000.00)
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Decrease:

Sanitation - Maintenance: Comm Equipment (30-410-5224)	3,500.00
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Sanitation - Garbage Trucks (30-410-5530)	39,695.00
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Sanitation - Professional Services (30-410-5230)	11,500.00
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Recycling - Vehicles (30-420-5590)	<u>8,000.00</u>
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Env Services Fund Budget Surplus (Deficit) *PY Revenue Used	<u><u>(253,884.00)</u></u>
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Cemetery Fund

Original Budget Balance	-
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Increase:

Overtime (32-330-5010)	(3,500.00)
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Building Maintenance - Chapel Repair (32-330-5226)	(10,000.00)
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Equipment - Mower Purchase (32-330-5520)	(7,500.00)
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Decrease:

Transfer from General Fund (32-000-4730)	(48,250.00)
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Intergovernmental Revenue - County (32-000-4655)	(48,250.00)
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Land & Land Improvements (32-330-5550)	107,500.00
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Professional Services (32-330-5230)	<u>10,000.00</u>
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Cemetery Fund Budget Surplus (Deficit)	<u><u>-</u></u>
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