

ORDINANCE NO 2021-02

AN ORDINANCE AMENDING THE ANNUAL BUDGET ORDINANCE FOR FISCAL YEAR JULY 1, 2020 THROUGH JUNE 30, 2021

SUMMARY

GENERAL FUND

Prior Year Revenues are decreased by \$3,929,390.26. General Revenues are increased by \$3,524,680. General Government Expenses are increased by \$14,940. Police Expenses are decreased by \$447,792.92. Fire Expenses are decreased by \$332,327.34. Public Works Expenses are increased by \$40,740. Community Services Expenses are increased by \$9,700. Interlocal Expenses are increased by \$177,530. Transfers to Other Funds are increased by \$7,500. Capital Expenditures are increased by \$125,000.

BUSINESS PARK FUND

Prior Year Revenues are increased by \$195,193. Business Park Expenditures are increased by \$195,193.

GRANT FUND

Federal Grant Revenues are increased by \$852,212.89. Police expenses are increased by \$457,429.55. Fire Expenses are increased by \$394,783.34.

CEMETERY FUND

Intergovernmental Revenues are increased by \$7,500. Transfers From Other Funds are increased by \$7,500. Cemetery Expenses are increased by \$15,000.

CAPITAL PROJECTS FUND

Other Revenues are decreased by \$10,250. Capital Expenses are decreased by \$10,250.

All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.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 2021 -02 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: February 22, 2021

PUBLICLY READ SECOND TIME AND PASSED: March 8, 2021

APPROVED: *Tom Prather*
Tom Prather (Mar 10, 2021 08:13 EST)
Tom Prather, Mayor

ATTEST: *Tracie Hoffman*
Tracie Hoffman (Mar 10, 2021 12:45 EST)
Tracie 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 2021-02, 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 # 2021 -02

AN ORDINANCE OF THE CITY OF GEORGETOWN, KENTUCKY, AMENDING THE ANNUAL BUDGET FOR THE FISCAL PERIOD JULY 1, 2020, THROUGH JUNE 30, 2021

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, 2020 and ending June 30, 2021, adopted on June 22, 2020, by Ordinance 2020-11, and amended on September 28, 2020, by Ordinance 2020-16, 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: February 22, 2021

PUBLICLY READ SECOND TIME AND PASSED: March 8, 2021

CITY OF GEORGETOWN, KENTUCKY
APPROVED:

Tom Prather

Tom Prather (Mar 10, 2021 08:13 EST)

Tom Prather, Mayor

ATTEST:

Tracie Hoffman

Tracie Hoffman (Mar 10, 2021 12:45 EST)

Tracie Hoffman, City Clerk

MEMORANDUM

DATE: February 22, 2021
TO: Mayor Prather and City Council
FR: Stacey Clark, Director of Finance
RE: 2020-2021 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 2020-2021 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. I have broken down the various changes into items that have already been approved by Council through Municipal Order/Ordinance/Resolution or a prior year budget and new items requested.

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.

Previously approved transactions can be reviewed on the attached summary. Explanations for the newly requested budget changes are outlined below.

1. General Government Revenue – When developing the FY2021 budget, there was great uncertainty about the impact the COVID-19 pandemic would have on the City’s revenues. Revenue projections were decreased between 5-30% depending on the possible impact to that area of the economy. After six months of revenue data for FY2021, we have determined that our largest revenue categories (Payroll and Insurance Premium Taxes) have seen little to no impact from the pandemic. Revised projections for those revenue sources, as well as others, are included in this amendment. Additionally, the City received approximately \$3.2 million in CARES Act funding, \$842,576.26 of which will be incorporated into the FY2021 budget for first responder salaries and benefits. The remaining balance was exhausted by the same expenses from March-June 2020.
2. General Government Expenses – The Fire Department has requested some operating line item increases, as well as two capital purchases for body armor and a new leased vehicle. Public Works has requested funds for an additional 600 tons of road salt to restock our salt barns after the recent winter weather.
3. Business Park Fund – This budget is being adjusted for the purchase of additional land in the area of the LRBP and for some minor professional services expenses and sidewalk repairs. The purchase of the land will come from the previous donation from Toyota and the other expenses will be funded by prior year reserves from land sales and funds leftover from the expansion project.
4. Grant Fund – The Grant Fund is being updated for the addition of two new grants – CARES Act funding as mentioned above and a Bulletproof Vest Partnership Grant.
5. Cemetery Fund – A request has been made to increase two operating expenses. First is equipment maintenance due to unanticipated equipment breakdowns. The second is professional services due to the fact that the hourly rate for temp help had to be increased to fill temp positions.
6. Capital Projects Fund – This fund is being updated to reflect the deduct change order for the Walmart Right-In/Right-Out project and the refund to the parties that contributed funding to the project.

2020-2021 Budget Amendment #2 Summary

General Fund

Original Budget Balance (Prior Year Revenues Used) (4,616,132.69)

Previously Approved Transactions

Senior Citizens Budget Increase (MO 2020-53) (9,700.00)
Parks & Recreation Suffoletta Repair Funds Release (MO 2020-59) (60,500.00)
Purchase of Broadway Property (MO 2021-03) (125,000.00)
Fire Truck Repairs (MO 2021-05) (25,606.00)
Frogtown Road Land Sale (Resolution 2021-01) 249,000.00
Professional Services - Realtor Fees (10-110-5230) (14,940.00)
County Half of Sale Proceeds (117,030.00)

New Requests:

Revised Revenue Projections (See Attached) 3,275,680.00
Moving Police Salaries and Benefits to Grant Fund for CARES Act Funding 447,792.92
Moving Fire Salaries and Benefits to Grant Fund for CARES Act Funding 394,783.34
Fire - Operating Line Item Increases (Physicals, Cleaning, Uniform, Safety Equip) (13,850.00)
Fire - Body Armor (20,000.00)
Fire - Lease New Vehicle for Assistant Chief of Prevention (3,000.00)
Public Works - Expendable Supplies (Additional 600 tons salt) (40,740.00)
Transfer to Cemetery Fund (7,500.00)

General Fund Budget Surplus (Deficit) *Prior Year Revenues Used (686,742.43)

Business Park Fund

Original Budget Balance (262,500.00)

Previously Approved/Initiated Transactions:

Marshall Property Purchase (MO 2020-47) (180,958.00)
HDR Engineering Subdivision Plat (8,000.00)
Sidewalk Repairs (3,185.00)
Final Engineering Services HDR (3,050.00)

Business Park Fund Budget Surplus (Deficit) *Prior Year Revenues Used (457,693.00)

Grant Fund

Original Budget Balance (29,261.67) DRMO Carryover

Previously Approved Transactions:

CARES Act Funding 842,576.26
Moving Police & Fire Salary and Benefits to Grant Fund (842,576.26)
Bulletproof Vest Partnership Grant (Resolution 2020-26) 9,636.63
Police - Technical Equipment (9,636.63)

Grant Fund Budget Surplus (Deficit) *PY Revenues Used (29,261.67) DRMO Carryover

Cemetery Fund

Original Budget Balance (Prior Year Revenues Used)	-
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New Requests:

Maintenance: Equipment (Unexpected equipment breakdowns & repairs)	(5,000.00)
Professional Services (Had to increase hourly rate for temp help to get workers)	(10,000.00)
Intergovt: County	7,500.00
Transfer from General Fund	7,500.00

Cemetery Fund Budget Surplus (Deficit)	-
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Capital Projects Fund

Original Budget Balance (Prior Year Revenues Used)	(1,104,258.48)
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Previously Approved Transactions:

Walmart RIRO Change Order Deduct (MO 2020-48)	10,250.00
Other Income	(10,250.00)

Capital Projects Fund Budget Surplus (Deficit) *Prior Year Revenues Used	(1,104,258.48)
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Account	Description	Current Budget	Amendment #2	Amended Budget
10-000-4010	PROPERTY TAXES	\$ 1,757,500.00	\$ 267,500.00	\$ 2,025,000.00
10-000-4030	BANK DEPOSIT FRANCHISE	\$ 90,000.00	\$ 7,900.00	\$ 97,900.00
10-000-4110	ABC LICENSES	\$ 40,000.00	\$ 15,960.00	\$ 55,960.00
10-000-4120	OLF: EMPLOYEE WITHHOLDING	\$10,100,000.00	\$ 2,400,000.00	\$ 12,500,000.00
10-000-4123	OLF: PENALTY/INT NP	\$ 23,750.00	\$ 2,575.00	\$ 26,325.00
10-000-4150	INSURANCE LICENSE FEES	\$ 2,808,000.00	\$ 592,000.00	\$ 3,400,000.00
10-000-4210	FRANCHISE FEES: BG ENERGY	\$ 11,220.00	\$ 3,000.00	\$ 14,220.00
10-000-4305	POLICE SERVICES	\$ 95,000.00	\$ (29,000.00)	\$ 66,000.00
10-000-4425	CODE ENFORCEMENT FINES	\$ 2,500.00	\$ 35,000.00	\$ 37,500.00
10-000-4426	ABATEMENT REVENUE	\$ 35,000.00	\$ (35,000.00)	\$ -
10-000-4435	HB 413 COURT COSTS	\$ 25,000.00	\$ (9,000.00)	\$ 16,000.00
10-000-4660	INTERGOVT: MISC.	\$ -	\$ 24,745.00	\$ 24,745.00
10-000-4905	SALE OF PROPERTY	\$ -	\$ 249,000.00	\$ 249,000.00
10-110-5230	PROFESSIONAL SERVICES	\$ (240,000.00)	\$ (14,940.00)	\$ (254,940.00)
10-210-5000	SALARIES	\$ (2,649,635.55)	\$ 271,071.45	\$ (2,378,564.10)
10-210-5010	OVERTIME	\$ (212,160.00)	\$ 33,073.71	\$ (179,086.29)
10-210-5105	MEDICARE	\$ (41,496.04)	\$ 4,410.11	\$ (37,085.93)
10-210-5110	SOCIAL SECURITY	\$ (177,431.32)	\$ 18,857.00	\$ (158,574.32)
10-210-5115	CERS: HAZARDOUS	\$ (1,038,383.65)	\$ 120,380.65	\$ (918,003.00)
10-220-5000	SALARIES	\$ (2,870,362.69)	\$ 165,597.45	\$ (2,704,765.24)
10-220-5010	OVERTIME	\$ (102,500.00)	\$ 102,543.11	\$ 43.11
10-220-5105	MEDICARE	\$ (43,106.51)	\$ 3,888.04	\$ (39,218.47)
10-220-5110	SOCIAL SECURITY	\$ (184,317.49)	\$ 16,624.71	\$ (167,692.78)
10-220-5115	CERS: HAZARDOUS	\$ (1,162,231.42)	\$ 106,130.03	\$ (1,056,101.39)
10-220-5226	MAINTENANCE: VEHICLES	\$ (70,000.00)	\$ (25,606.00)	\$ (95,606.00)
10-220-5230	PROFESSIONAL SERVICES	\$ (47,000.00)	\$ (3,850.00)	\$ (50,850.00)
10-220-5301	CLEANING SUPPLIES	\$ (4,700.00)	\$ (1,500.00)	\$ (6,200.00)
10-220-5340	UNIFORM PURCHASE	\$ (40,000.00)	\$ (6,500.00)	\$ (46,500.00)
10-220-5365	SAFETY EQUIPMENT/SUPPLIES	\$ (2,000.00)	\$ (2,000.00)	\$ (4,000.00)
10-220-5521	EQUIPMENT: TECHNICAL	\$ (17,500.00)	\$ (20,000.00)	\$ (37,500.00)
10-220-5590	VEHICLES	\$ (28,227.84)	\$ (3,000.00)	\$ (31,227.84)
10-310-5300	EXPENDABLE SUPPLIES	\$ (80,000.00)	\$ (40,740.00)	\$ (120,740.00)
10-510-5495	SENIOR CITIZENS	\$ (87,300.00)	\$ (9,700.00)	\$ (97,000.00)
10-520-5456	PARKS AND RECREATION: CAPITAL PROJECTS	\$ (22,500.00)	\$ (60,500.00)	\$ (83,000.00)
10-520-5980	MISCELLANEOUS EXPENSES	\$ -	\$ (117,030.00)	\$ (117,030.00)
10-610-5720	TRANSFER TO CEMETERY FUND	\$ (63,280.57)	\$ (7,500.00)	\$ (70,780.57)
10-810-5550	LAND & LAND IMPROVEMENTS	\$ -	\$ (125,000.00)	\$ (125,000.00)
11-530-5230	PROFESSIONAL SERVICES	\$ -	\$ (11,050.00)	\$ (11,050.00)
11-530-5550	LAND & LAND IMPROVEMENTS	\$ -	\$ (184,143.00)	\$ (184,143.00)
24-000-4642	GRANT: FEDERAL	\$ 1,043,641.81	\$ 852,212.89	\$ 1,895,854.70

24-210-5000	SALARIES	\$ (34,245.12)	\$ (271,071.45)	\$ (305,316.57)
24-210-5010	OVERTIME	\$ (2,000.00)	\$ (33,073.71)	\$ (35,073.71)
24-210-5105	MEDICARE	\$ (496.55)	\$ (4,410.11)	\$ (4,906.66)
24-210-5110	SOCIAL SECURITY	\$ (2,123.20)	\$ (18,857.00)	\$ (20,980.20)
24-210-5115	CERS: HAZARDOUS	\$ —————	\$ (120,380.65)	\$ (120,380.65)
24-210-5521	EQUIPMENT: TECHNICAL	\$ (1,991.34)	\$ (9,636.63)	\$ (11,627.97)
24-220-5000	SALARIES	\$ —————	\$ (165,597.45)	\$ (165,597.45)
24-220-5010	OVERTIME	\$ —————	\$ (102,543.11)	\$ (102,543.11)
24-220-5105	MEDICARE	\$ —————	\$ (3,888.04)	\$ (3,888.04)
24-220-5110	SOCIAL SECURITY	\$ —————	\$ (16,624.71)	\$ (16,624.71)
24-220-5115	CERS: HAZARDOUS	\$ —————	\$ (106,130.03)	\$ (106,130.03)
32-000-4655	INTERGOVT: COUNTY	\$ 63,280.57	\$ 7,500.00	\$ 70,780.57
32-000-4730	TRANSFER FROM GENERAL FUND	\$ 63,280.57	\$ 7,500.00	\$ 70,780.57
32-330-5225	MAINTENANCE: OTHER EQUIPMENT	\$ (10,500.00)	\$ (5,000.00)	\$ (15,500.00)
32-330-5230	PROFESSIONAL SERVICES	\$ (91,280.00)	\$ (10,000.00)	\$ (101,280.00)
70-000-4890	MISCELLANEOUS INCOME	\$ 348,500.00	\$ (10,250.00)	\$ 338,250.00
70-510-5565	ROAD CONSTRUCTION & IMPROVEMENTS	\$ (551,730.03)	\$ 10,250.00	\$ (541,480.03)











20-21 Budget Amendment #2 Ordinance

Final Audit Report

2021-03-11

Created:	2021-03-09
By:	Tracie Hoffman (tracie.hoffman@georgetownky.gov)
Status:	Signed
Transaction ID:	CBJCHBCAABAAOjUsLnjHoeYMimhQN4YeZUE0xL20QeVY

"20-21 Budget Amendment #2 Ordinance" History

-  Document created by Tracie Hoffman (tracie.hoffman@georgetownky.gov)
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Signature Date: 2021-03-11 - 1:39:59 AM GMT - Time Source: server- IP address: 69.23.237.210
-  Agreement completed.
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