

ORDINANCE # 2022 -19

AN ORDINANCE OF THE CITY OF GEORGETOWN, KENTUCKY, AMENDING THE ANNUAL BUDGET FOR THE FISCAL PERIOD JULY 1, 2021, THROUGH JUNE 30, 2022

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, 2021, and ending June 30, 2022, adopted on June 14, 2021, by Ordinance 2021-06, first amended on October 11, 2021, by Ordinance 2021-15, amended a second time on March 14, 2022, by Ordinance 2022-07, 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 and amended in MO 2022-17, 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All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.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 13, 2022

PUBLICLY READ SECOND TIME AND PASSED: June 27, 2022

CITY OF GEORGETOWN, KENTUCKY
APPROVED:

Tom Prather
Tom Prather (Jun 28, 2022 15:28 EDT)

Tom Prather, Mayor

ATTEST:

Tracie Hoffman
Tracie Hoffman (Jun 29, 2022 10:17 EDT)

Tracie Hoffman, City Clerk

ORDINANCE NO 2022 -19

**AN ORDINANCE AMENDING THE ANNUAL BUDGET ORDINANCE FOR FISCAL
YEAR JULY 1, 2021, THROUGH JUNE 30, 2022**

SUMMARY

GENERAL FUND

Prior Year Revenues are increased by \$1,072,452. General Government Expenses are increased by \$31,235. Utilities are increased by \$72,500. Police Expenses are increased by \$68,016. Fire Expenses are increased by \$74,404. Public Works Expenses are increased by \$2,500. Interlocal Expenses are increased by \$1,000. Capital Expenses are increased by \$80,000. Transfers to Other Funds are increased by \$742,797.

911 FUND

Intergovernmental Revenue is increased by \$2,800. Dispatch Expenses are increased by \$80,600.

GRANT FUND

Federal Grant Revenue is increased by \$6,000. Police expenses are increased by \$6,000.

ARPA FUND

Fire Expenses are increased by \$36,500. Interlocal Expenses are increased by \$750,000. Capital Expenses are decreased by \$637,985.

ENVIRONMENTAL SERVICES FUND

Surplus property sale revenue is increased by \$763,300. Sanitation expenses are increased by \$230,000.

CEMETERY FUND

Intergovernmental Revenue is increased by \$5,000. Transfers from Other Funds are increased by \$5,000. Cemetery expenses are increased by \$10,000.

MEDICAL SELF-INSURANCE FUND (NEW FUND)

Intergovernmental revenues are increased by \$471,600. Other revenues are increased by \$3,260,510. Medical related expenses are increased by \$3,591,241.

CAPITAL PROJECTS FUND

Transfers from Other Funds are increased by \$737,797. Capital Expenses are increased by \$737,797.

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 2022 -19 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 13, 2022

PUBLICLY READ SECOND TIME AND PASSED: June 27, 2022

APPROVED: *Tom Prather*
Tom Prather (Jun 28, 2022 15:28 EDT)
Tom Prather, Mayor

ATTEST: *Tracie Hoffman*
Tracie Hoffman (Jun 29, 2022 10:17 EDT)
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 2022 -19, 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
Devon Golden, City Attorney

MEMORANDUM

DATE: June 13, 2022
TO: MAYOR PRATHER AND CITY COUNCIL
FR: STACEY CLARK, DIRECTOR OF FINANCE
RE: 2021-2022 Budget Amendment #3

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 2021-2022 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 Fund – Increase various operating line items such as utilities, motor fuel, vehicle maintenance, etc., to reflect increased expenses for FY21-22 beyond what was anticipated in the budget. Transfers to Other Funds will be explained in those funds.
2. 911 Fund – Adjust utilities and telephone budgets to reflect increased costs beyond what was anticipated in the original budget. Increase Professional Services for the GMWSS collection of the 911 Fee that was not originally budgeted, rather than the collection fee reflecting in the revenue account.
3. ARPA Fund – Adds previously approved expenses, although both projects will be carried forward in the FY23 budget as well. Moves the Architectural Services for the renovation of City Hall from the ARPA fund to Capital Projects Fund.
4. Environmental Services Fund – Adds additional revenue from the surplus sale of sanitation vehicles. Adds additional funds needed for the monthly collection fee to Republic. Most of these monthly fees have been covered by the remaining budget after ceasing municipal solid waste collections; however, an additional \$230,000 is needed to fund the remaining bill for June.
5. Cemetery Fund – Increases the budget for various operating expenses that were not anticipated in the original budget. The City and County split the cost of these expenses.
6. Capital Projects Fund – In preparation of the FY23 budget, it was determined that all City Hall renovation costs, including Architectural Services, would be paid from the Capital Projects Fund rather than ARPA funds. This budget amendment moves the budgeted expense for the architect to Capital Projects to be funded with a transfer from the General Fund. This transfer will be completed in FY22.
7. NEW FUND – Medical Self-Insurance Fund – At the request of our auditors, the City will begin accounting for contributions and expenses related to our self-insured medical program in a separate fund. Previously any cash balances accumulated, or “savings”, had been accounted for in a single line item on the General Fund Balance sheet and all contributions and expenses ran through that single account. This new fund will receive transfers from the General Fund for the City’s contributions to the health plan, as well as revenue from employee and related agency contributions (such as Parks, Housing, etc). This revenue will be budgeted in the new fund, as well as the expenses that are paid out for medical claims, clinic costs, etc.

Account	Description	Current Budget	Amendment #3	Amended Budget
10-110-5270	UTILITIES	\$(20,000.00)	\$ (5,000.00)	<u>\$ (25,000.00)</u>
10-150-5271	UTILITIES: SIGNAL LIGHTS	\$(19,000.00)	\$ (2,500.00)	<u>\$ (21,500.00)</u>
10-150-5272	UTILITIES: STREET LIGHTS	\$(427,740.00)	\$ (25,000.00)	<u>\$ (452,740.00)</u>
10-150-5291	LEACHATE DISPOSAL	\$(85,500.00)	\$ (45,000.00)	<u>\$ (130,500.00)</u>
10-210-5210	INSURANCE: CASUALTY & LIABILITY	\$(116,568.42)	\$ (23,016.00)	<u>\$ (139,584.42)</u>
10-210-5270	UTILITIES	\$(35,000.00)	\$ (7,000.00)	<u>\$ (42,000.00)</u>
10-210-5335	MOTOR FUEL	\$(175,000.00)	\$ (38,000.00)	<u>\$ (213,000.00)</u>
10-220-5226	MAINTENANCE: VEHICLES	\$(80,000.00)	\$ (16,904.00)	<u>\$ (96,904.00)</u>
10-220-5270	UTILITIES	\$(60,000.00)	\$ (15,000.00)	<u>\$ (75,000.00)</u>
10-220-5335	MOTOR FUEL	\$(45,000.00)	\$ (17,500.00)	<u>\$ (62,500.00)</u>
10-310-5270	UTILITIES	\$(32,000.00)	\$ (2,500.00)	<u>\$ (34,500.00)</u>
10-520-5270	UTILITIES	\$(6,250.00)	\$ (1,000.00)	<u>\$ (7,250.00)</u>
10-610-5710	TRANSFER TO CAPITAL PROJECTS	\$(158,351.00)	\$ (737,797.00)	<u>\$ (896,148.00)</u>
10-610-5720	TRANSFER TO CEMETERY FUND	\$(128,091.96)	\$ (5,000.00)	<u>\$ (133,091.96)</u>
10-810-5525	FIRE ENGINES	\$(50,000.00)	\$ (25,000.00)	<u>\$ (75,000.00)</u>
10-810-5550	LAND & LAND IMPROVEMENTS	\$(36,000.00)	\$ (106,235.00)	<u>\$ (142,235.00)</u>
13-000-4656	INTERGOVT: DISPATCH	\$(1,159,113.51)	\$ 2,800.00	<u>\$ 1,161,913.51</u>
13-230-5230	PROFESSIONAL SERVICES	\$(70,000.00)	\$ (75,000.00)	<u>\$ (145,000.00)</u>
13-230-5265	TELEPHONE/COMPUTER LINES	\$(27,000.00)	\$ (600.00)	<u>\$ (27,600.00)</u>
13-230-5270	UTILITIES	\$(36,000.00)	\$ (5,000.00)	<u>\$ (41,000.00)</u>
24-000-4642	GRANT: FEDERAL	\$(3,032,331.45)	\$ 6,000.00	<u>\$ 3,038,331.45</u>
24-210-5010	OVERTIME	\$(5,288.00)	\$ (6,000.00)	<u>\$ (11,288.00)</u>
25-220-5510	BUILDINGS & IMPROVEMENTS	\$(0.00)	\$ (36,500.00)	<u>\$ (36,500.00)</u>
25-520-5456	PARKS AND RECREATION: CAPITAL PROJECTS	\$(0.00)	\$ (750,000.00)	<u>\$ (750,000.00)</u>
25-810-5510	BUILDINGS & IMPROVEMENTS	\$(637,985.00)	\$ 637,985.00	<u>\$ -</u>
30-000-4910	SURPLUS EQUIPMENT SALE	\$(0.00)	\$ 763,300.00	<u>\$ 763,300.00</u>
30-410-5230	PROFESSIONAL SERVICES	\$(19,350.00)	\$ (230,000.00)	<u>\$ (249,350.00)</u>
32-000-4655	INTERGOVT: COUNTY	\$(128,091.96)	\$ 5,000.00	<u>\$ 133,091.96</u>
32-000-4730	TRANSFER FROM GENERAL FUND	\$(128,091.96)	\$ 5,000.00	<u>\$ 133,091.96</u>
32-330-5225	MAINTENANCE: OTHER EQUIPMENT	\$(11,000.00)	\$ (2,500.00)	<u>\$ (13,500.00)</u>
32-330-5230	PROFESSIONAL SERVICES	\$(58,400.00)	\$ (6,000.00)	<u>\$ (64,400.00)</u>
32-330-5325	COMPUTER HARDWARE/SOFTWARE	\$(1,000.00)	\$ (1,500.00)	<u>\$ (2,500.00)</u>
41-000-4660	INTERGOVT: MISC	\$(0.00)	\$ 471,600.00	<u>\$ 471,600.00</u>
41-000-4730	TRANSFER FROM GENERAL FUND	\$(0.00)	\$ 3,260,510.00	<u>\$ 3,260,510.00</u>
41-910-5970	MEDICAL PLAN EXPENSES	\$(0.00)	\$ (3,128,881.00)	<u>\$ (3,128,881.00)</u>
41-910-5971	FSA EXPENSES	\$(0.00)	\$ (12,460.00)	<u>\$ (12,460.00)</u>
41-910-5972	HSA CONTRIBUTIONS	\$(0.00)	\$ (205,500.00)	<u>\$ (205,500.00)</u>
41-910-5973	CLINIC EXPENSES	\$(0.00)	\$ (230,000.00)	<u>\$ (230,000.00)</u>
41-910-5974	WELLNESS FAIR EXPENSES	\$(0.00)	\$ (14,400.00)	<u>\$ (14,400.00)</u>
70-000-4730	TRANSFER FROM GENERAL FUND	\$(158,351.00)	\$ 737,797.00	<u>\$ 896,148.00</u>
70-110-5510	BUILDINGS & IMPROVEMENTS	\$(0.00)	\$ (637,985.00)	<u>\$ (637,985.00)</u>
70-510-5565	ROAD CONSTRUCTION & IMPROVEMENT	\$(480,137.55)	\$ (99,812.00)	<u>\$ (579,949.55)</u>