

CITY OF UNION, KENTUCKY
ORDINANCE NO. 2018- 08

AN ORDINANCE AMENDING THE CITY OF UNION, KENTUCKY AMENDED BUDGET FOR THE FISCAL YEAR JULY 1, 2017 THROUGH JUNE 30, 2018.

ESTIMATING REVENUES AND AVAILABLE RESOURCES OF \$ 1,430,193.00 AND APPROPRIATING FUNDS OF \$ 1,637,279.00 FOR THE OPERATING OF THE CITY GOVERNMENT.

WHEREAS, an annual budget proposal and message has been prepared, delivered and passed by the City Commission for the City of Union, Kentucky; and

WHEREAS, there have been changes which require the budget to be amended pursuant to K.R.S. 91A.030(10);

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF UNION, KENTUCKY THAT THE AMENDED BUDGET FOR THE FISCAL YEAR JULY 1, 2017 THROUGH JUNE 30, 2018 SHALL BE ADOPTED AS FOLLOWS:

SECTION I

See attached *EXHIBIT "A"* which is incorporated by reference herein, the same as if fully set out below.

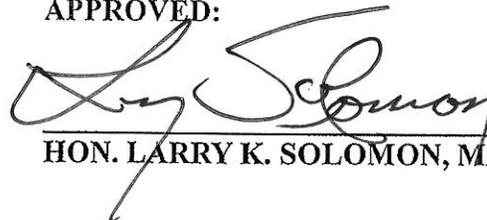
SECTION II

All ordinances or parts of ordinances in conflict with this ordinance shall be, and hereby are repealed to the extent of said conflict.

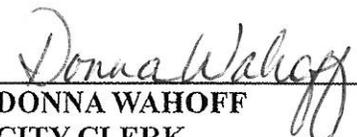
SECTION III

This ordinance shall take effect and be in full force from and after its passage, publication and recording, according to laws.

APPROVED:


HON. LARRY K. SOLOMON, MAYOR

ATTEST:


DONNA WAHOFF
CITY CLERK

FIRST READING APPROVED:

July 11, 2018

SECOND READING APPROVED:

August 6, 2018

2017 - 2018 City of Union Amended Budget

			Budget Estimates 2017-2018	Amended
Income				
	4000 · Revenue			
		4001 · Real Property Tax	1,146,648.00	1,146,648.00
		4002 · Tangible Property Tax	24,295.00	24,295.00
		4003 · Penalty and Interest	3,580.00	3,580.00
		4010 · Bank Deposit Tax	16,000.00	16,000.00
		4020 · Franchise Fees	15,000.00	15,000.00
		4030 · Telecommunications Tax	24,000.00	24,000.00
		4100 · Municipal Road Aid	110,000.00	110,000.00
		4150 · LGEA Coal & Mineral Revenue	700.00	700.00
		4200 · Cemetery Plot Sales	5,000.00	5,000.00
		4300 · ABC License Fees	4,200.00	4,200.00
		4400 · Interest Income		
		4401 · Interest - Savings		
		4402 · Interest - Road Aid		
		4403 · Interest - Coal and Mineral		
		4404 · Interest - Cemetery Checking		
		4405 · Interest - Cemetery Savings		
		4406 · Interest - Whispering Trails		
		4400 · Interest Income - Other		
		Total 4400 · Interest Income	800.00	800.00
		4500 · Sewer Assessments	15,000.00	15,000.00
		4501 · St. Light Assessments	1,500.00	1,500.00
		4600 · Rental Income	15,000.00	15,000.00
		4700 · Other Revenue	5,800.00	5,800.00
		4800 · Asset Reallocation	42,670.00	42,670.00
		Total 4000 · Revenue	1,430,193.00	1,430,193.00
Total Income			1,430,193.00	1,430,193.00
Expense				
	5000 · Waste Collection		311,190.00	311,190.00
	5100 · Public Works			
		5101 · Street Repairs	230,000.00	277,926.00
		5102 · Signage / Supplies	2,000.00	2,000.00
		5103 · Other Repairs	20,000.00	20,000.00
		Total 5100 · Public Works	252,000.00	297,026.00
	5200 · Ice / Snow Removal		135,000.00	214,252.00
	5300 · Stormwater / Sewer Charges			
		5301 · Stormwater Charges	1,000.00	1,000.00
		5302 · Sewer Charges	1,000.00	1,000.00
		Total 5300 · Stormwater / Sewer Charges	2,000.00	2,000.00

	5400 · Mowing / Landscaping		
	5401 · Mowing/Trimming	18,850.00	18,850.00
	5402 Turf Treatments	450.00	450.00
	5403 Tree/Shrub Maintenance	1,050.00	1,050.00
	5404 Landscape Bed Maintenance	1,400.00	1,400.00
	5405 Spring Clean Up/Mulching	5,800.00	5,800.00
	5406 Storm Drain Maintenance	2,880.00	2,880.00
	5407 Seasonal Color	1,400.00	1,400.00
	5408 Gravesite Maintenance	500.00	500.00
	5409 · Extra Labor / Work	5,000.00	5,000.00
	Total 5400 · Mowing / Landscaping	37,330.00	37,330.00
	5500 · Property Maintenance		
	5501 · Prop Maint - Admin Building	2,500.00	13,103.00
	5502 · Prop Maint - Old Firehouse	10,000.00	10,000.00
	5503 · Prop Maint - Cemetery	500.00	500.00
	5504 · Property Maintenance - Other	500.00	500.00
	Total 5500 · Property Maintenance	13,500.00	23,714.00
	5600 · Utilities		
	5601 · Utilities - Admin Building	3,000.00	4,080.00
	5602 · Utilities - Community Building	3,000.00	3,000.00
	5603 · Utilities - Union Rice Cemetery		
	5604 · Utilities - Union Village	1,000.00	1,324.00
	5605 · Utilities - Union Pointe Centre	1,000.00	1,000.00
	5606 · Utilities - Harmony	1,000.00	1,000.00
	5607 · Utilities - Rainbow Terrace	500.00	500.00
	5608 · Subdivision Streetlights	60,000.00	60,000.00
	5609 · Utilities - Affinity Apartments	500.00	500.00
	Total 5600 · Utilities	70,000.00	70,936.00
	6000 · Administration Salaries		
	6001 · City Clerk	15,000.00	15,000.00
	6002 · CAO-City Administrative Officer	80,000.00	80,000.00
	6003 · Office/Clerk Assistant	15,000.00	15,000.00
	6004 · Communications/Operations Director	42,000.00	42,000.00
	6005 · Cemetery Sexton/Grave Digging	3,500.00	3,500.00
	6006 · Temporary Help	20,000.00	20,000.00
	Total 6000 · Administration Salaries	175,500.00	175,500.00
	6100 · Elected Officials		
	6101 · Mayor	2,400.00	2,400.00
	6102 · Commission	9,600.00	9,600.00
	6104 · Elected Officials - Other	6,000.00	6,000.00
	Total 6100 · Elected Officials	18,000.00	18,000.00
	6200 · Payroll Taxes		
	6201 · Social Security	2,000.00	2,593.00
	6202 · Medicare	2,000.00	2,000.00
	6203 · Unemployment	1,000.00	1,000.00
	Total 6200 · Payroll Taxes	5,000.00	5,372.00

	6300 · Employee Benefits			
		6301 · CERS Retirement	30,000.00	37,482.00
		6302 · Employee Benefits - CAO Position	20,000.00	20,000.00
		Total 6300 · Employee Benefits	50,000.00	54,322.00
		6400 · Contract Employees		
		6401 · City Attorney	60,000.00	60,000.00
		6402 · City Engineer	50,000.00	50,000.00
		6504 · Accountant (Treasurer)	4,000.00	5,400.00
		6404 · Licensing Expenses	2,500.00	2,500.00
		Total 6400 · Contract Employees	116,500.00	117,650.00
		6500 · Contract Services		
		6501 · Planning and Zoning	74,260.00	74,260.00
		6502 · County PVA Fees	26,000.00	26,000.00
		6503 · Tax Bill Preparation	1,500.00	1,500.00
		6505 · Annual Audit Fees	4,000.00	4,000.00
		6506 · Payroll Processing Fees	2,000.00	2,000.00
		Total 6500 · Contract Services	107,760.00	107,760.00
		7000 · Insurance		
		7001 · Liability and Property Insurance	14,000.00	14,000.00
		7002 · Workers Compensation	700.00	824.00
		7003 · Bonding	1,800.00	2,526.00
		7004 · Flood Insurance	3,000.00	3,000.00
		Total 7000 · Insurance	19,500.00	20,352.00
		7050 Communications/Events	15,000.00	15,000.00
		7100 · Administrative Expenses		
		7101 · Cleaning Expense	2,000.00	2,000.00
		7102 · Telephone	3,500.00	3,794.00
		7103 · Office Supplies	2,000.00	4,880.00
		7104 · Office Equipment and Repairs	10,000.00	12,212.00
		7105 · Postage	1,000.00	1,462.00
		7106 · Travel and Training	10,000.00	10,000.00
		7107 · Petty Cash	100.00	100.00
		7108 · Bank / Credit Card Fees	2,000.00	2,000.00
		7109 · Expense Reports	5,000.00	5,000.00
		Total 7100 · Administrative Expenses	35,600.00	38,932.00
		7200 · Other Expenses		
		7202 · Code Ordinances Update	3,000.00	3,000.00
		7203 · Legal Advertising	3,000.00	3,952.00
		7204 · Interlocal Agreements	2,000.00	2,000.00
		7205 · NKADD	3,000.00	3,000.00
		7206 · Professional Fees	500.00	500.00
		7207 · Memberships / Subscriptions	5,000.00	5,000.00
		7208 · Adopt-A-Unit Contributions	2,500.00	2,500.00
		Total 7200 · Other Expenses	19,000.00	19,590.00
		7300 · Debt Service		

		7301 · KIA Sewer Loan	16,934.00	16,934.00
		7302 · Community Building Mortgage	25,873.00	81,155.00
		Total 7300 · Debt Service	42,807.00	98,089.00
		Total Expense	1,425,687.00	1,637,279.00
		Net Total	4506.00	(207,086.00)

Per David Baker, Treasurer... since we adopted a line-item budget last fiscal year, any line that went over budget by more than 5% has to be amended. All lines over budget by 5% or greater are highlighted in yellow.

As you can see, we went over budget by a total of \$207,086.00. This does not take into account the \$124,099.00 transferred in from the Municipal Road Aid account to cover street repair and snow removal overages. Factoring in that transfer, the actual overage is \$82,987.00. We have also had a few unplanned expenses such as:

- \$55,282.00 – Community Building prepayment penalty
- \$10,669.00 – City building maintenance (security system, termite treatment, new flooring)
- \$8114.25 – Waste Collection miscalculation
- \$4830.00 – New computers/software for front desk and Melissa
- \$1327.00 – Lateral file cabinets for storage room

The above expenses total \$80,222.25.

Just to note, we published a budget summary for Fiscal Year 2018-2019, which will hopefully circumvent the need to amend the budget next June.