



CITY OF AUDUBON PARK  
3340 ROBIN ROAD  
AUDUBON PARK, KENTUCKY 40213

THE MAYOR

26 April 2021

MEMORANDUM FOR: Members of the City Council

SUBJECT: Fiscal Year 2022 Budget Proposal and Message

This budget proposal and message are presented as required by KRS 83A.130 (Mayor-Council form of government in cities) and KRS 91A.030 (Annual Budget). This message also includes required information on interlocal, state, and Federal programs in which the city is participating.

Audubon Park ad valorem tax bills should go out in September this year to allow the process of residents seeking PVA assessment appeals to play out. Just like the last few years, the City has no plans to raise taxes. Since this year was a PVA re-assessment year resulting in increased home valuations, the increased home values should have a positive co-relation to increased ad valorem tax income for the City. The City continues to explore new grant and funding ideas, including collecting franchise fees directly from additional franchisees- which could yield extra monies to the City. This administration will continue to be fiscally disciplined while also trying to balance aesthetic upgrades and overall maintenance of the City.

The City's yearly debt is only a road lease payment of \$25,719.96.

Some of our most important needs include (1) sidewalk repair; (2) reforestation; (3) equipment upgrades (4) small wage increase for clerk, public works, and code enforcement; (5) aesthetic upgrades and maintenance of gardens, parks, entrances, and signage; and (6) road lease repayment and supplementation.

Some specific lines of the attached General Fund proposal that deserve your attention include:

· *Public Admin:*

- funds to support further upkeep, maintenance, and minor remodeling of City Hall.
- a small increase in salary to further accommodate the combined duties of Clerk/Treasurer.

· *Public Works:*

- funds to support increased gardening demands.
- monies for sidewalk construction or repair.
- funds to supplement road fund loan repayment.
- monies to accommodate park improvements.
- funds added for possible road sign and street sign replacement or upgrades.
- a small increase in salary to further accommodate our Public Works employee.

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· *Public Safety:*

- Extended funding of “equipment” to permit limited turnover of aging vehicles, and renew funding for expired gear and other vehicular and technology upgrades not replaced in FY 20.
- continued funding for a part-time code enforcement officer.

Most of the remaining adjustments can be recognized as alignments to take account of our past experiences. There are still a few unknowns that will likely require future adjustments. Road Fund carryover won't be known until the end of this fiscal year. Most of the insurance business taxes for the final quarter of FY 2021 will come in several months after the beginning of FY 2022. And finally, any carryover from penny-pinching efforts or uncompleted projects won't be known until end of year accounting is finally done.

As previously noted, the City participates in a number of programs at the various levels of government to protect and enhance the quality of life of the community, either directly or through additional revenue. The city continues to seek all available sources including:

- Inter-local agreements:
  - Parkway Village policing services.
- State
  - Municipal Aid (Road fund). The Transportation Cabinet allocates funds derived from state gasoline taxes for municipal road maintenance and construction.
  - Franchise fees. A shift has been made from centralized to local collection.
  - KLEFPF. Provides wage supplement for certified, full-time police officers.
  - Highway Safety Grant.
  - Law Enforcement Protection Program Grant.
  - Coronavirus relief funding or grants.
  - KLC liability and worker's comp grants.
- Federal
  - ARPA Grant.

An ordinance to enact the FY 2022 budget will have a first reading at this month's City Council special meeting held on April 26 via Zoom. Individual comments and questions on this proposal are welcome, pending a full exchange at our upcoming meeting, in order to provide a full month for reflection and refinement before a second reading and introduction for formal discussion and final action scheduled for June 21st via Zoom. This proposal is subject to your further thoughts and recommendations.

Sincerely,



Tony Williams

Enclosure

**BUDGET PROPOSAL, FY 2021  
GENERAL FUND**

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>RESOURCES</b>					
Beginning Balance	55089.80	90611.50	13,906.65	18,865.80	39,633.08
Contingency Reserve Beg Balance	-	100000.00	100,000.00	50,000.00	50,000.00
Parks & Recreation Reserve Beg Balance	-	18487.30	12,730.35	10,530.70	8,000.00
Property Taxes	370128.50	379050.10	412,609.25	390,000.00	405,600.00
Penalty and Interest Income	4396.70	3155.20	6,258.92	8,000.00	7,000.00
Motor Vehicle Taxes	29227.60	29784.30	33,675.12	33,675.10	33,675.12
Insurance Business Taxes	232223.70	254092.80	260,000.00	260,000.00	260,000.00
Police Services - Parkway Village	57750.00	58000.00	63,000.00	64,000.00	64,000.00
Police Services - Audubon Hospital	18000.00	22800.00	22,800.00	1,900.00	0.00
Court Revenue	10526.50	7202.90	10,300.10	10,300.10	10,300.10
Parking Fines / Towing	2660.00	2420.00	2,280.00	1,000.00	1,500.00
Bond Revenue	4000.00	2000.00	2,000.00	4,000.00	4,000.00
Building Permits	850.00	750.00	1,000.00	1,000.00	1,250.00
Business Licenses	900.00	800.00	900.00	900.00	900.00
Franchise Fees	8347.00	8541.10	11,348.00	17,058.80	17,475.68
Taser Grant	0.00	0.00	0.00	8,690.00	0.00
Miscellaneous Fees & Grants	86.00	3545.60	3,000.00	3,690.70	3,500.00
Neighborhood Development Fund Grant	-	-	4,433.61	0.00	0.00
Worker's Comp Grant				1,500.00	1,500.00
COVID-19 Cares Grant				141,384.00	0.00
Highway Safety Grant	-	-	3,000.00	5,000.00	7,000.00
KLC Liability Grant				3,000.00	3,000.00
ARPA Grant					50,000.00
Sidewalk Grant					6,000.00
KLEFPF	9333.40	12884.70	14,686.63	17,000.00	17,000.00
Proceeds of Community Activities	17470.10	6737.60	3,875.76	0.00	7,000.00
Sale of Fixed Assets	6776.70	8893.80	9,393.49	5,999.60	6,285.97

**TOTAL RESOURCES                                    \$   827,766.00            \$ 1,009,756.90            \$ 991,197.88            1,057,494.80            1,004,619.95**

**APPROPRIATIONS**

*Public Administration*

Administrative costs	5,296.70	12,230.80	16,530.80	18,690.70	18,000.00
Supplies and Equipment	12,410.00	7,827.70	7,527.70	7,000.00	7,500.00
Repairs and Maintenance	13,650.80	19,159.10	16,000.00	21,106.00	17,000.00
Utilities - LG&E, Water, etc.	46,164.90	47,741.30	51,977.50	53,000.00	53,000.00
Property Insurance <b>10%</b>	954.60	5,257.60	1,487.20	406.40	406.40
Liability Insurance <b>10%</b>	5,876.50	5,310.80	8,438.20	5,040.30	5,040.30
Bookkeeping Services	-	-	6,000.00	4,000.00	5,000.00
Clerk Salary	-	-	50,000.00	51,608.00	52,000.00
Administrative Salaries	47,401.30	51,383.20	-	-	-
Payroll Taxes	3,626.00	3,806.80	3,806.80	3,806.80	3,900.00
Workers' Compensation Insurance <b>10%</b>	270.60	1,412.10	6,420.00	1,808.70	1,808.70
Unemployment Reserve	-	689.80	1,103.60	1,103.60	1,103.60
City Attorney/Legal Services	24,083.30	12,773.50	21,000.00	23,000.00	20,000.00
Claims & Judgments Payable	-	8,000.00	8,000.00	16,000.00	-
Auditing	6,200.00	6,600.00	6,800.00	7,650.00	7,500.00
Property Valuation	6,588.50	6,825.40	6,825.40	6,877.60	7,000.00
Codification of Ordinances	-	-	1,534.00	3,948.60	200.00
COVID-19	-	-	3,000.00	-	-
<b>Total Public Administration</b>	<b>\$ 172,523.20</b>	<b>\$ 189,018.10</b>	<b>\$ 216,451.20</b>	<b>\$ 225,046.70</b>	<b>\$ 199,459.00</b>

*Contingency Reserve*                                    \$   50,000.00            \$ 50,000.00            \$ 50,000.00            \$ 50,000.00            \$ 50,000.00

*Parks & Recreation Reserve*                                    \$   18,487.32            \$ 18,487.32            \$ 10,503.67            \$ 7,509.67            \$ 7,509.67

**BUDGET PROPOSAL, FY 2021  
GENERAL FUND**

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<i>Public Works</i>					
Supplies and Equipment	4,818.23	13,600.31	6,275.92	16,422.16	15,000.00
Fuel	2,910.12	3,089.48	3,096.49	2,896.49	2,896.49
Maintenance	1,812.98	-	-	-	-
Property Insurance <b>20%</b>	333.48	1,166.46	1,487.24	812.87	812.87
Liability Insurance <b>20%</b>	534.72	5,310.84	8,438.24	10,080.50	10,080.50
Auto Insurance	2,469.48	6,707.36	2,553.52	-	-
Public Works Salary	30,160.00	32,220.00	33,280.00	35,000.00	35,500.00
Director of Vehicular & Bldg Maintenance	-	-	-	17,500.00	18,000.00
Payroll taxes	2,307.24	2,464.83	2,464.83	3,460.87	3,460.87
Workers' Compensation Insurance <b>20%</b>	2,926.56	1,290.83	6,419.99	3,617.30	3,617.30
Unemployment Reserve	-	586.97	468.05	468.05	468.05
Public Facilities	-	31,015.53	24,000.00	6,000.00	6,000.00
Parks & Recreation	11,081.66	13,558.65	6,102.44	7,583.13	7,000.00
Forest Management	25,837.72	29,296.66	39,370.10	39,000.00	31,000.00
Public Gardens	-	11,051.50	6,000.00	6,000.00	6,000.00
Road Fund Supplemental	15,073.05	67,792.14	5,337.60	40,551.40	25,719.96
Road Lease- Debt Service Fund	-	-	6,419.79	25,719.96	25,719.96
Sidewalk set-aside	-	-	1,000.00	17,285.40	17,788.00
Civic Engineering Services	-	-	2,000.00	1,900.05	-
COVID-19	-	-	-	-	-
<b>Total Public Works</b>	<b>\$ 100,265.24</b>	<b>\$ 219,151.56</b>	<b>\$ 154,714.21</b>	<b>\$ 234,298.18</b>	<b>\$ 209,064.00</b>
<i>Public Safety</i>					
Administrative Costs	-	-	-	2500.00	0.00
Supplies	2911.10	2884.40	3,500.00	4000.00	4000.00
Equipment	11528.40	35032.00	46,000.00	44990.30	40000.00
Equipment- 2018 Ford Edge Debt Service	-	-	11,384.76	0.00	0.00
Fuel	14458.10	14714.80	17,300.16	15500.00	17000.00
Maintenance	11838.50	8824.20	15,281.08	11000.00	12000.00
Property Insurance <b>70%</b>	1714.70	0.00	2,974.52	2845.10	2845.05
Liability Insurance <b>70%</b>	25587.70	18513.60	16,876.52	35281.80	35281.77
Auto Insurance	7257.00	14536.90	22,981.80	0.00	0.00
Public Safety Salaries	298390.50	321984.30	354589.90	362062.60	365000.00
Payroll Taxes	23529.60	25491.30	28000.00	28000.00	28000.00
Workers' Compensation Insurance <b>70%</b>	23780.20	18214.20	12840.00	12660.60	12660.57
Unemployment Reserve	0.00	4650.50	4300.00	4300.00	4300.00
Court Pay	0.00	235.50	500.00	500.00	500.00
KLEFPF/KACP Accreditation	9183.30	10999.20	12000.00	16000.00	17000.00
COVID-19	-	-	11000.00	1000.00	0.00
<b>Total Public Safety*</b>	<b>\$ 430,179.10</b>	<b>\$ 476,080.90</b>	<b>\$ 559,528.74</b>	<b>\$ 540,640.40</b>	<b>\$ 538,587.39</b>
<b>TOTAL APPROPRIATIONS*</b>	<b>\$ 771,454.86</b>	<b>\$ 952,737.88</b>	<b>\$ 991,197.82</b>	<b>\$ 1,057,494.95</b>	<b>\$ 1,004,620.06</b>

**BUDGET PROPOSAL, FY 2022  
WASTE MANAGEMENT FUND**

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>RESOURCES</b>					
Beginning storm damage reserve	35,769.85	51,282.20	56,931.86	67,447.67	75,447.67
Storm Damage Fee			11,565.81	12,000.00	12,000.00
Waste management fee	125,851.80	125,851.80	125,851.80	125,851.80	125,851.80
<b>TOTAL RESOURCES</b>	<b>161,621.65</b>	<b>177,134.00</b>	<b>194,349.47</b>	<b>205,299.47</b>	<b>213,299.47</b>
<b>APPROPRIATIONS</b>					
Waste collection contract	125,851.80	125,851.80	125,851.80	125,851.80	125,851.80
Storm Damage			1,050.00	4,000.00	3,000.00
Ending storm damage reserve balance	48,648.11	46,282.20	67,447.67	75,447.67	84,447.67
<b>TOTAL APPROPRIATIONS</b>	<b>174,499.91</b>	<b>125,851.80</b>	<b>194,349.47</b>	<b>205,299.47</b>	<b>213,299.47</b>

**BUDGET PROPOSAL, FY 2022  
ROAD FUND**

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>RESOURCES</b>					
Beginning balance	73,873.90	112,815.80	46,000.00	-	
Road Loan	-	-	220,000.00	-	
Kentucky Municipal Aid	30,000.00	29,797.70	30,000.00	(27,592.70)	(27,592.70)
Debt Service Fund From General Fund	64,096.80	67,792.14	6,419.80	25,720.00	25,720.00
Debt Service Supplemental General Fund			5,337.60	40,551.40	25,720.00
<b>TOTAL RESOURCES</b>	<b>167,970.70</b>	<b>210,405.64</b>	<b>307,757.40</b>	<b>68,144.10</b>	<b>53,312.70</b>
<b>APPROPRIATIONS</b>					
Street paving/repair	167,970.70	210,405.64	307,757.40	6,000.00	-
Total debt serviced				62,144.10	53,312.70
<b>TOTAL APPROPRIATIONS</b>	<b>167,970.70</b>	<b>210,405.64</b>	<b>307,757.40</b>	<b>68,144.10</b>	<b>53,312.70</b>