



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

THE MAYOR

23 May 2022

MEMORANDUM FOR: Members of the City Council

SUBJECT: Fiscal Year 2023 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.

Since this year was not a PVA re-assessment year, Audubon Park ad valorem tax bills should go out in June returning to a normal collection schedule. As homes continue to sell in Audubon Park with increased home valuations, the City can keep the ad valorem tax at the same rate and still have 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, safety, 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) storm water drainage improvements; (2) sidewalk repair; (3) reforestation; (4) equipment upgrades (5) small wage increase for clerk, public works, and code enforcement; (6) aesthetic upgrades and maintenance of gardens, parks, entrances, and signage; and (7) 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, repair, and minor remodeling of City Hall.
- a small increase in salary to further accommodate the combined duties of Clerk/Treasurer.
- funds for city council and mayor salary.

· *Public Works:*

- funds to support storm water drainage improvements.
- monies for sidewalk construction or repair.
- funds to supplement road fund loan repayment.
- monies to accommodate park improvements and gardening demands.
- funds added for 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 22.
- 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 2022 will come in several months after the beginning of FY 2023. 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 2023 budget will have a first reading at this month's City Council special meeting held on May 23. Individual comments and questions on this proposal are welcome, pending a full exchange, in order to provide nearly a full month for reflection and refinement before a second reading and introduction for formal discussion and final action scheduled for June 20th. This proposal is subject to your further thoughts and recommendations.

Sincerely,



Tony Williams

Enclosure

**CITY OF AUDUBON PARK KENTUCKY
ORDINANCE NUMBER 4, SERIES 2022**

AN ORDINANCE ADOPTING THE CITY BUDGET FOR FISCAL YEAR 2023

WHEREAS, an annual budget proposal and message has been prepared and delivered to the City Council, estimating revenues and proposing appropriations for the operation of City government; and

WHEREAS, the City Council has reviewed the proposed budget and provided modifications as needed;

NOW, THEREFORE be it ordained by the City of Audubon Park that the City budget for fiscal year 2023 shall be as follows:

General Fund:

	RESOURCES	
FY 2023 Beginning Balance		150,983.82
Property Taxes		437,000.00
Penalty and Interest Income		7,000.00
Motor Vehicle Taxes		36,000.00
Insurance Business Taxes		260,490.33
Police Services- Parkway Village		73,000.00
Court Revenue		15,381.04
Parking Fines/Towing		1,700.00
Bond Revenue		2,000.00
Building Permits		800.00
Business Licenses		500.00
Franchise Fees		15,238.54
Miscellaneous Fees & Grants		10,000.00
KLEFPF		14,000.00
ARPA		192,794.98
KLC Liability Grant		3,000.00
Sidewalk Grant		0.00
KLC Worker's Comp Grant		641.00
CARES Grant		0.00
Proceeds of Community Activities		11,000.00
Sale of Fixed Assets		5,345.71
TOTAL REVENUES		1,236,875.42

	APPROPRIATIONS	
Public Administration		249,374.15
Public Works		294,547.54
Public Safety		635,444.06
Parks & Recreation Reserve		7,509.67
Contingency Reserve		50,000.00
TOTAL APPROPRIATIONS		1,236,875.42

Road Fund:

RESOURCES

Road Fund/Kentucky Municipal Aid	27,592.71
Debt Service Supplemental From General Fund	10,293.09
Debt Service Fund From General Fund	25,719.96
TOTAL REVENUE	37,885.80

APPROPRIATIONS

Street Paving /Repair	0.00
Total Debt Serviced	37,885.80
TOTAL APPROPRIATIONS	37,885.80

Waste Management Fund:

RESOURCES

Beginning Balance (Storm Damage)	81,711.95
Storm Damage Fee	12,000.00
Waste Management Fee	125,851.80
TOTAL RESOURCES	219,563.75

APPROPRIATIONS

Waste Collection Contract	125,851.80
Storm Damage	3,000.00
Storm Damage Ending Balance	90,711.95
TOTAL APPROPRIATIONS	219,563.75

This Ordinance shall take effect June 20, 2022 upon its publication as required by law.

This Ordinance was adopted at a meeting of the City Council of Audubon Park, Kentucky, held on the 20th day of June, 2022, having first been read at a meeting held on the 23rd day of May, 2022; and shall take effect after its publication as required by law.

TONY WILLIAMS, Mayor

Attest:

JANETTE MERCER, City Clerk

Action by the
Council:

	Aye	Nay	Abstain	Absent
Bozeman				
Hartman				
Klump				
Schwenker				
Shackleton				
Stephen				

**BUDGET PROPOSAL, FY 2023
GENERAL FUND**

RESOURCES	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Beginning Balance	55089.80	90611.50	13,906.65	18,865.80	104,621.33	93,474.15
Contingency Reserve Beg Balance	-	100000.00	100,000.00	50,000.00	50,000.00	50,000.00
Parks & Recreation Reserve Beg Balance	-	18487.30	12,730.35	10,530.70	7,509.67	7,509.67
Property Taxes	370128.50	379050.10	412,609.25	390,000.00	431,000.00	437,000.00
Penalty and Interest Income	4396.70	3155.20	6,258.92	8,000.00	7,000.00	7,000.00
Motor Vehicle Taxes	29227.60	29784.30	33,675.12	33,675.10	35,000.00	36,000.00
Insurance Business Taxes	232223.70	254092.80	260,000.00	260,000.00	256,436.90	260,490.33
Police Services - Parkway Village	57750.00	58000.00	63,000.00	64,000.00	65,000.00	73,000.00
Police Services - Audubon Hospital	18000.00	22800.00	22,800.00	1,900.00	0.00	0.00
Court Revenue	10526.50	7202.90	10,300.10	10,300.10	15,381.04	15,381.04
Parking Fines / Towing	2660.00	2420.00	2,280.00	1,000.00	2,000.00	1,700.00
Bond Revenue	4000.00	2000.00	2,000.00	4,000.00	2,000.00	2,000.00
Building Permits	850.00	750.00	1,000.00	1,000.00	800.00	800.00
Business Licenses	900.00	800.00	900.00	900.00	400.00	500.00
Franchise Fees	8347.00	8541.10	11,348.00	17,058.80	15,238.54	15,238.54
Taser Grant	0.00	0.00	0.00	8,690.00	0.00	0.00
Miscellaneous Fees & Grants	86.00	3545.60	3,000.00	3,690.70	19,234.69	10,000.00
Neighborhood Development Fund Grant	-	-	4,433.61	0.00	0.00	0.00
Worker's Comp Grant				1,500.00	641.00	641.00
COVID-19 Cares Grant				141,384.00	11,173.00	0.00
Highway Safety Grant	-	-	3,000.00	5,000.00	0.00	0.00
KLC Liability Grant				3,000.00	3,000.00	3,000.00
ARPA Grant					192,794.98	192,794.98
Sidewalk Grant					0.00	0.00
KLEFPF	9333.40	12884.70	14,686.63	17,000.00	14,000.00	14,000.00
Proceeds of Community Activities	17470.10	6737.60	3,875.76	0.00	10,500.00	11,000.00
Sale of Fixed Assets	6776.70	8893.80	9,393.49	5,999.60	0.00	5,345.71
TOTAL RESOURCES	\$ 827,766.00	\$ 1,009,756.90	\$ 991,197.88	1,057,494.80	1,243,731.15	1,236,875.42
APPROPRIATIONS						
<i>Public Administration</i>						
Administrative costs	5,296.70	12,230.80	16,530.80	18,690.70	20,500.00	20,000.00
Supplies and Equipment	12,410.00	7,827.70	7,527.70	7,000.00	7,500.00	7,500.00
Repairs and Maintenance	13,650.80	19,159.10	16,000.00	21,106.00	19,776.79	19,000.00
Utilities - LG&E, Water, etc.	46,164.90	47,741.30	51,977.50	53,000.00	54,000.00	55,000.00
Property Insurance 10%	954.60	5,257.60	1,487.20	406.40	405.21	405.21
Liability Insurance 10%	5,876.50	5,310.80	8,438.20	5,040.30	5,181.74	5,181.74
Bookkeeping Services	-	-	6,000.00	4,000.00	5,000.00	6,500.00
Clerk Salary	-	-	50,000.00	51,608.00	52,000.00	54,080.00
Mayor Salary	-	-	-	-	-	15,000.00
City Council Salary	-	-	-	-	-	7,200.00
Payroll Taxes	3,626.00	3,806.80	3,806.80	3,806.80	3,850.00	4,000.00
Workers' Compensation Insurance 10%	270.60	1,412.10	6,420.00	1,808.70	1,744.00	1,744.00
Unemployment Reserve	-	689.80	1,103.60	1,103.60	1,103.56	1,103.56
City Attorney/Legal Services	24,083.30	12,773.50	21,000.00	23,000.00	13,000.00	17,000.00
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	8,050.00	12,000.00
Property Valuation	6,588.50	6,825.40	6,825.40	6,877.60	8,339.66	8,500.00
Codification of Ordinances	-	-	1,534.00	3,948.60	328.81	328.81
ARPA Public Admin Qualified Expense					49,830.83	14,830.83
Total Public Administration	\$ 125,121.90	\$ 137,634.90	\$ 213,451.20	\$ 225,046.70	\$ 250,610.60	\$ 249,374.15
<i>Contingency Reserve</i>	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
<i>Parks & Recreation Reserve</i>	\$ 18,487.32	\$ 18,487.32	\$ 10,503.67	\$ 7,509.67	\$ 7,509.67	\$ 7,509.67

**BUDGET PROPOSAL, FY 2023
GENERAL FUND**

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
<i>Public Works</i>						
Supplies and Equipment	4,818.23	13,600.31	6,275.92	16,422.16	10,093.93	8,000.00
Fuel	2,910.12	3,089.48	3,096.49	2,896.49	3,500.00	4,000.00
Maintenance	1,812.98	-	-	-	-	-
Property Insurance 20%	333.48	1,166.46	1,487.24	812.87	810.36	810.36
Liability Insurance 20%	534.72	5,310.84	8,438.24	10,080.50	10,363.49	10,363.49
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	37,000.00
Director of Vehicular & Bldg Maintenance Salary	-	-	-	17,500.00	23,000.00	24,000.00
Payroll taxes	2,307.24	2,464.83	2,464.83	3,460.87	4,150.00	4,150.00
Workers' Compensation Insurance 20%	2,926.56	1,290.83	6,419.99	3,617.30	3,272.77	3,272.77
Unemployment Reserve	-	586.97	468.05	468.05	468.05	468.05
Public Facilities	-	31,015.53	24,000.00	6,000.00	4,000.00	5,000.00
Parks & Recreation	11,081.66	13,558.65	6,102.44	7,583.13	13,628.04	8,505.67
Forest Management	25,837.72	29,296.66	39,370.10	39,000.00	30,000.00	30,000.00
Public Gardens	-	11,051.50	6,000.00	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	10,293.09
Road Lease- Debt Service Fund	-	-	6,419.79	25,719.96	25,719.96	25,719.96
Sidewalk set-aside	-	-	1,000.00	17,285.40	1,000.00	1,000.00
Civic Engineering Services	-	-	2,000.00	1,900.05	8,500.00	8,000.00
ARPA Public Works Qualified Expense	-	-	-	-	117,964.15	107,964.15
Total Public Works	\$ 100,265.24	\$ 219,151.56	\$ 154,714.21	\$ 234,298.18	\$ 323,690.71	\$ 294,547.54
<i>Public Safety</i>						
Administrative Costs	-	-	-	2500.00	0.00	2500.00
Supplies	2911.10	2884.40	3,500.00	4000.00	4000.00	5000.00
Equipment	11528.40	35032.00	46,000.00	44990.30	40000.00	40000.00
Equipment- 2018 Ford Edge Debt Service	-	-	11,384.76	0.00	0.00	0.00
Fuel	14458.10	14714.80	17,300.16	15500.00	18000.00	20000.00
Maintenance	11838.50	8824.20	15,281.08	11000.00	16000.00	16000.00
Property Insurance 70%	1714.70	0.00	2,974.52	2845.10	2836.58	2836.58
Liability Insurance 70%	25587.70	18513.60	16,876.52	35281.80	36272.26	36272.26
Auto Insurance	7257.00	14536.90	22,981.80	0.00	0.00	0.00
Public Safety Salaries	298390.50	321984.30	354589.90	362062.60	371362.24	380127.23
Payroll Taxes	23529.60	25491.30	28000.00	28000.00	26000.00	27000.00
Workers' Compensation Insurance 70%	23780.20	18214.20	12840.00	12660.60	12207.99	12207.99
Unemployment Reserve	0.00	4650.50	4300.00	4300.00	4300.00	4300.00
Court Pay	0.00	235.50	500.00	500.00	180.00	200.00
KLEFPF/KACP Accreditation	9183.30	10999.20	12000.00	16000.00	17000.00	19000.00
ARPA Public Safety Qualified Expense	-	-	11000.00	1000.00	30000.00	70000.00
Total Public Safety*	\$ 430,179.10	\$ 476,080.90	\$ 559,528.74	\$ 540,640.40	\$ 578,159.07	\$ 635,444.06
TOTAL APPROPRIATIONS*	\$ 724,053.56	\$ 901,354.68	\$ 988,197.82	\$ 1,057,494.95	\$ 1,209,970.05	\$ 1,236,875.42

**BUDGET PROPOSAL, FY 2023
WASTE MANAGEMENT FUND**

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
RESOURCES					
Beginning storm damage reserve	51,282.20	56,931.86	67,447.67	75,447.67	81,711.95
Storm Damage Fee		11,565.81	12,000.00	12,000.00	12,000.00
Waste management fee	125,851.80	125,851.80	125,851.80	125,851.80	125,851.80
TOTAL RESOURCES	177,134.00	194,349.47	205,299.47	213,299.47	219,563.75
APPROPRIATIONS					
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	3,000.00
Ending storm damage reserve balance	46,282.20	67,447.67	75,447.67	84,447.67	90,711.95
TOTAL APPROPRIATIONS	125,851.80	194,349.47	205,299.47	213,299.47	219,563.75

**BUDGET PROPOSAL, FY 2023
ROAD FUND**

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
RESOURCES					
Beginning balance	112,815.80	46,000.00	-		
Road Loan	-	220,000.00	-		
Kentucky Municipal Aid	29,797.70	30,000.00	(27,592.70)	(27,592.70)	(27,592.70)
Debt Service Fund From General Fund	67,792.14	6,419.80	25,720.00	25,720.00	10,293.09
Debt Service Supplemental General Fund		5,337.60	40,551.40	25,720.00	25,720.00
TOTAL RESOURCES	210,405.64	307,757.40	68,144.10	53,312.70	37,885.80
APPROPRIATIONS					
Street paving/repair	210,405.64	307,757.40	6,000.00	-	-
Total debt serviced			62,144.10	53,312.70	53,312.70
TOTAL APPROPRIATIONS	210,405.64	307,757.40	68,144.10	53,312.70	37,885.80