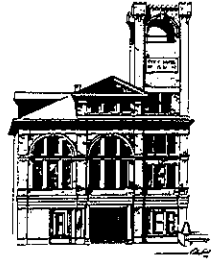


City of Winchester



Finance Department

Established 1793

MEMORANDUM

TO: Mayor and Board of Commissioners
Matt Belcher, City Manager
Department Heads

FROM: Debbie Bailey, City Treasurer

DATE: March 6, 2015

SUBJECT: Fiscal Year 2015 Budget Amendment

Attached are new pages for your City of Winchester FY2015 5Budget. These changes were approved on February 3, 2015 by the Board of Commissioners with the passage of Ordinance No. 1-2015.

Please remove the old pages and insert the new pages in your copy of the budget.

Cc: Summers, McCrary & Sparks, PSC
The Winchester Sun
Winchester/Clark County Public Library

FY2015 Budget Amendment.Memo.03-06-2015.docx

*P.O. Box 4135, Winchester, Kentucky 40392-4135
Phone 859-744-1660 Fax 859-744-7450 TDD 859-744-3430
dbailey@winchesterky.com*

CITY OF WINCHESTER, KENTUCKY
GENERAL FUND OPERATIONS
FISCAL YEAR 2015 BUDGET

REVENUE ESTIMATES	ACTUAL REVENUE FY2011	ACTUAL REVENUE FY2012	ACTUAL REVENUE FY2013	ESTIMATED REVENUE FY2014	PROPOSED REVENUE FY2015	PROJECTED REVENUE FY2016	PROJECTED REVENUE FY2017	PROJECTED REVENUE FY2018
SOURCE OF REVENUE								
INTERGOVERNMENTAL TRANSFERS (cont'd)								
Fiscal Court/911 Revenue	368,785	351,482	335,791	310,000	300,000	300,000	300,000	300,000
Fiscal Court/Communications Reimbursement	62,929	52,009	73,241	78,000	117,000	121,000	121,000	121,000
Fiscal Court/EMS Reimbursement	263,251	252,068	340,996	375,000	404,000	405,000	405,000	405,000
Other Income/County & State	15,884	16,774	16,074	8,000	8,000	8,000	8,000	8,000
Telecommunications Excise Tax	119,424	117,879	116,344	116,000	116,000	116,000	116,000	116,000
CMRS E-911 Reimbursement	155,271	162,973	158,222	160,000	165,000	165,000	165,000	165,000
Fiscal Court/Conservancy	0	500	0	0	0	0	0	0
Fiscal Court/Planning & Zoning	52,372	72,182	72,182	21,000	21,000	21,000	21,000	21,000
Federal Emergency Management Agency	25,742	0	0	0	0	0	0	0
Other Income/State & Federal	6,491	10,536	21,382	9,000	5,000	5,000	5,000	5,000
TOTAL INTERGOVERNMENTAL TRANS.	1,494,741	1,403,496	1,556,026	1,478,000	1,537,000	1,542,000	1,542,000	1,542,000
Total Revenues	12,557,313	13,633,322	14,229,845	14,432,000	15,010,000	15,440,000	15,819,000	16,237,000
Total Expenditures	13,258,401	13,144,068	13,855,759	14,640,300	15,820,000	16,200,000	16,700,000	17,200,000
Excess of Revenue over Expenditures	(701,088)	489,254	374,086	(208,300)	(810,000)	(760,000)	(881,000)	(963,000)
BEGINNING FUND BALANCE	4,355,123	3,654,035	4,143,289	4,517,375	4,309,075	3,899,075	3,139,075	2,258,075
Transfer In	0	0	0	0	400,000	0	0	0
ENDING FUND BALANCE	3,654,035	4,143,289	4,517,375	4,309,075	3,899,075	3,139,075	2,258,075	1,295,075
ESTIMATED CASH BALANCE	2,361,200	2,756,810	2,756,810	2,548,510	2,138,510	1,378,510	497,510	(465,490)
3% Increase in Expenditures Projected for FY2016, FY2017, FY2018								

Reconciliation to Fund Balance	FY2011	FY2012	FY2013
Cash On Hand End of Year	2,361,200	2,756,810	2,824,303
Cash, Audit Adjustment	104,487	0	37,099
Petty Cash	825	900	900
Investments	0	0	0
Total Cash and Investments	2,466,512	2,757,710	2,862,302
Reserve for Inventories	0	0	0
Prepaid Insurance & Postage	7,100	16,587	6,574
Accounts Receivable	1,510,767	1,938,120	1,939,943
Accounts Payable	-330,344	-569,128	-291,444
Fund Balance End of Fiscal Year	3,654,035	4,143,289	4,517,375

CITY OF WINCHESTER, KENTUCKY
 GENERAL FUND OPERATIONS
 DEPARTMENTAL EXPENSE SUMMARY
 FISCAL YEAR 2015 BUDGET

APPROVED BY COMMISSION

DEPARTMENT	100 PERSONNEL SERVICES	200 CONTRACTUAL SERVICES	300 MATERIALS & SUPPLIES	400 OTHER EXPENSES	TOTAL
COMMISSION	54,500	19,000	10,700	313,400	397,600
LEGAL	100	45,900	0	5,300	51,300
CITY MANAGER	462,700	24,100	3,900	2,700	493,400
FINANCE	264,500	125,000	4,100	800	394,400
PLANNING	331,800	36,200	6,300	51,700	426,000
MAIN STREET	70,300	11,800	5,000	10,500	97,600
ENGINEERING	69,200	46,500	2,400	4,100	122,200
CONSERVANCY	59,900	5,200	900	40,100	106,100
ADMINISTRATION	25,000	730,500	5,900	0	761,400
CENTRAL COMMUNICATIONS	821,600	123,900	5,800	700	952,000
POLICE	3,356,800	205,400	243,600	7,200	3,813,000
FIRE	3,680,700	234,600	181,100	2,600	4,099,000
EMS	1,775,600	314,100	226,400	900	2,317,000
PUBLIC WORKS	885,700	93,400	97,600	26,300	1,103,000
TOTAL EXPENDITURES	11,858,400	2,015,600	793,700	466,300	15,134,000
TRANSFERS					686,000
GRAND TOTAL EXPENDITURES					15,820,000

CITY OF WINCHESTER, KENTUCKY
 CDBG/OTHER GRANTS
 FISCAL YEAR 2015 BUDGET

0615
 02-03-2105

GRANT	GRANT NO.	TOTAL AWARDED	FUNDS RECEIVED	PROJECTED REVENUE	PROJECTED EXPENDITURES
FEDERAL GRANTS					
CDBG GRANT - DISASTER RECOVERY PROJECT Culvert Replacement	CDBG #11D-049 CFDA #14.228	621,000	50,000	571,000	571,000
NONPOINT SOURCE POLLUTION CONTROL GRANT Lower Howard's Creek Watershed Improvement	PON2-129-14000006171 CFDA #66.605	183,000	0	183,000	183,000
LAND & WATER CONSERVATION GRANT Soccer Park upgrades 50/50 match	SAI #KY20150121-0033 CFDA #15.916	75,000	0	75,000	75,000
KY CMRS COMMUNICATIONS GRANT 911 Phone System Upgrade		140,000	0	140,000	140,000
KY HIGHWAY SAFETY GRANT Click It or Ticket It Drive Sober or Get Pulled Over	PO2 625 1400005208 1 CFDA #20.602 CFDA #20.601	6,000	0	6,000	6,000
KY HOMELAND SECURITY GRANT Communication Infrastructure Equipment	CFDA #97.067	10,800	0	10,800	10,800
KY HOMELAND SECURITY GRANT Base Station Repeater	PO2 094 14000034881 CFDA #97.067	34,000	0	34,000	34,000
KY HOMELAND SECURITY GRANT Communications Equipment - Repeater	PO2-094-1400003488-1 CFDA #97.067	34,000	0	34,000	34,000
KY HOMELAND SECURITY GRANT Medical 4x4 trailer, medical skid, related equipment	PO-094-1400005712-1 CFDA #97.067	20,300	0	20,300	20,300
TOTAL				1,074,100	1,074,100

CITY OF WINCHESTER, KENTUCKY
 GENERAL FUND OPERATIONS
 FISCAL YEAR 2015 BUDGET

02-03-2015

COMMISSION DEPT - 10

ACCOUNT	ACTUAL EXPENSES FY2011	ACTUAL EXPENSES FY2012	ACTUAL EXPENSES FY2013	CURRENT BUDGET FY2014	ESTIMATED EXPENSES FY2014	AGENCY REQUESTS FY2015	CITY MANAGER RECOMMENDS	APPROVED BY COMMISSION
PERSONNEL SERVICES	48,507	52,486	51,429	52,300	53,250	54,500	54,500	54,500
CONTRACTUAL SERVICES	34,302	11,944	16,926	17,900	17,450	19,000	19,000	19,000
MATERIALS & SUPPLIES	11,773	8,471	9,495	9,300	10,500	10,700	10,700	10,700
OTHER EXPENSES	110,795	33,919	234,178	280,000	254,700	313,400	313,400	313,400
TOTAL EXPENDITURES	205,377	106,820	312,028	359,500	335,900	397,600	397,600	397,600

CITY OF WINCHESTER, KENTUCKY
 GENERAL FUND OPERATIONS
 FISCAL YEAR 2015 BUDGET

02-03-2015

COMMISSION DEPT - 10

ACCOUNT	ACTUAL EXPENSES FY2011	ACTUAL EXPENSES FY2012	ACTUAL EXPENSES FY2013	CURRENT BUDGET FY2014	ESTIMATED EXPENSES FY2014	AGENCY REQUESTS FY2015	CITY MANAGER RECOMMENDS	APPROVED BY COMMISSION
<u>OTHER EXPENSES</u>								
405 DUES & SUBSCRIPTIONS	10,226	10,255	9,340	10,500	10,500	10,700	10,700	10,700
415 GRANT MATCH/SUPPLEMENTAL	1,200	1,039	0	0	0	10,000	10,000	10,000
420 SPECIAL PROJECTS	99,369	1,100	4,154	1,500	2,200	700	700	700
460 ECON DEV-W/CC IDA - AMAZON	0	0	25,000	50,000	50,000	50,000	50,000	50,000
461 ECON DEV-WIN PLAZA TIF DISTRICT	0	14,884	39,667	50,000	17,000	25,000	25,000	25,000
462 ECON DEV-HOSPITAL DR	0	6,641	137,858	140,000	140,000	140,000	140,000	140,000
463 ECON DEV-MCCANN DR	0	0	18,159	28,000	20,000	20,000	20,000	20,000
464 ECON DEV-HIGH SCHOOL	0	0	0	0	15,000	30,000	30,000	30,000
465 ECON DEV-ELEMENTARY SCHOOLS	0	0	0	0	0	27,000	27,000	27,000
TOTAL OTHER EXPENSES	110,795	33,919	234,178	280,000	254,700	313,400	313,400	313,400

TOTAL EXPENDITURES	205,377	106,820	312,028	359,500	335,900	397,600	397,600	397,600
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CITY OF WINCHESTER, KENTUCKY
GENERAL FUND OPERATIONS
FISCAL YEAR 2015 BUDGET

02-03-2015

COMMISSION DEPT - 10

ACCT NO	NAME OF ACCOUNT	EXPLANATION OF REQUEST	AMOUNT
460	Economic Dev- Amazon	Per Order # 2012-155 Reimbursement Agreement. Pledge is \$50,000 annually (\$12,500 paid February 28, May 31, Aug 30, November 30) to Winchester/Clark County Industrial Authority for five years beginning 02-28-2013 for a total of \$250,000.	50,000
461	Economic Dev - Win Plaza	Per Ordinance # 1-2010 Tax Increment Financing Project (20 years) Pledge is 50% of the incremental payroll tax revenue and 100% of the incremental real estate tax revenue; paid to developer on an annual basis	25,000
462	Economic Dev - Hospital Dr	Per Order # 2012-9 Interlocal Agreement with Fiscal Court for sharing of revenues (15 years) Per Ordinance #4-2012 Annexation of area surrounding new hospital; first payment qtr end 06-30-2012 Pledge was 35% of payroll taxes and 50% of insurance premium taxes to Fiscal Court Amended by Ordinance #6-2014, Amended by Ordinance #18-2014 Pledge is 37% of payroll taxes to Fiscal Court	140,000
463	Economic Dev - McCann Dr	Per Order #2012-9 Interlocal Agreement with Fiscal Court for sharing of revenues (15 years) Old hospital area at McCann Drive/Floyd Clay Drive; first payment for qtr end 06-30-2012 Pledge is 35% of payroll taxes and 50% of insurance premium taxes to Fiscal Court Amended by Ordinance #6-2014, Amended by Ordinance # 18-2014 Pledge is 37% of payroll taxes to Fiscal Court	20,000
464	Economic Dev - High School	Per Joint Ordinance #6-2014 Interlocal Agreement with Fiscal Court for sharing of revenues (5 years) New high school on Boonesboro Rd; first payment for qtr end 03-31-2014 Amended by Ordinance # 18-2014 Pledge is 30% of payroll taxes to Fiscal Court	30,000
465	Economic Dev - Elementary	Per Joint Ordinance #18-2014 Interlocal Agreement with Fiscal Court for sharing of revenues (5 years) Three elementary schools from county; first payment 3rd qtr end 09-30-2014 Pledge is based on amount of \$53,267; 50% first year, 40% second year; 33% third year	27,000

CITY OF WINCHESTER, KENTUCKY
 CAPITAL EQUIPMENT FUND
 FISCAL YEAR 2015 BUDGET

02-03-2015

REVENUE ESTIMATES	ACTUAL REVENUE FY2011	ACTUAL REVENUE FY2012	ACTUAL REVENUE FY2013	ESTIMATED REVENUE FY2014	PROPOSED REVENUE FY2015	PROJECTED REVENUE FY2016	PROJECTED REVENUE FY2017	PROJECTED REVENUE FY2018
Payroll Tax Revenue	600,838	720,721	839,975	890,000	900,000	925,000	950,000	975,000
Interest Income	14,085	14,734	14,323	13,000	13,000	13,000	13,000	13,000
Other Income	51,605	5,500	10,118	5,000	5,000	5,000	5,000	5,000
Capital Financing	359,109	0	204,784	266,000	150,000	1,250,000	0	0
Reimbursable Grant Income	0	0	0	0	34,000	0	0	0
Fiscal Court/Communications	31,229	2,563	432	15,000	19,000	15,000	15,000	15,000
Fiscal Court/EMS	41,267	22,899	37,631	50,000	151,000	50,000	50,000	50,000
EMS State Grant	11,009	10,170	10,714	10,000	10,000	10,000	10,000	10,000
Fiscal Court/Aquatic Center	32,059	34,939	34,552	35,000	35,000	35,000	35,000	35,000
Other Income/State & Local	0	0	20,000	0	0	0	0	0
Total Revenues	1,141,201	811,526	1,172,529	1,284,000	1,317,000	2,303,000	1,078,000	1,103,000
Total Expenditures	1,139,387	752,594	1,157,618	1,064,900	1,967,600	1,673,400	1,251,300	1,211,500
Excess of Revenue over Expenditures	1,814	58,932	14,911	219,100	(650,600)	629,600	(173,300)	(108,500)
Beginning Fund Balance	1,948,023	1,949,837	2,008,769	2,023,680	2,242,780	1,192,180	1,821,780	1,648,480
Transfer Out	0	0	0	0	(400,000)	0	0	0
Ending Fund Balance	1,949,837	2,008,769	2,023,680	2,242,780	1,192,180	1,821,780	1,648,480	1,539,980

Expenditures for FY2016-2018 Based on Five-Year Plans

Cash on Hand End of Year	1,931,313	1,967,913	1,995,860
Transfers	0	0	0
Due From GF	0	0	0
Accounts Receivable	21,318	40,856	27,820
Accounts Payable	(2,794)	0	0
Fund Balance End of Fiscal Year	1,949,837	2,008,769	2,023,680

CITY OF WINCHESTER, KENTUCKY
 CAPITAL EQUIPMENT FUND
 FISCAL YEAR 2015 BUDGET

APPROVED BY COMMISSION DEPARTMENT	TOTAL PROJECTED EXPENDITURES
SPECIAL PROJECTS	847,100
COMMISSION DEPARTMENT	5,000
CITY MANAGER DEPARTMENT	10,400
FINANCE DEPARTMENT	27,600
PLANNING DEPARTMENT	2,000
MAIN STREET DEPARTMENT	0
ENGINEERING DEPARTMENT	1,000
CONSERVANCY DEPARTMENT	900
ADMINISTRATION DEPARTMENT	3,200
COMMUNICATIONS DEPARTMENT	98,100
POLICE DEPARTMENT	214,900
FIRE DEPARTMENT	298,200
EMS DEPARTMENT	345,100
PUBLIC WORKS DEPARTMENT	114,100

TOTALS 1,967,600

CITY OF WINCHESTER, KENTUCKY
 CAPITAL EQUIPMENT FUND
 FISCAL YEAR 2015 BUDGET

02-03-2015

COMMUNICATIONS DEPT - 23

ACCOUNT	ACTUAL EXPENSES FY2011	ACTUAL EXPENSES FY2012	ACTUAL EXPENSES FY2013	CURRENT BUDGET FY2014	ESTIMATED EXPENSES FY2014	AGENCY REQUESTS FY2015	CITY MANAGER RECOMMENDS	APPROVED BY COMMISSION
610 OFFICE EQUIP & FURNITURE	808	758	0	3,500	3,500	3,500	3,500	3,500
611 COMPUTER EQUIPMENT	1,831	9,496	1,729	3,200	3,200	67,000	67,000	67,000
621 RADIO EQUIPMENT	120,879	0	0	0	0	1,000	1,000	23,000
650 BUILDING IMPROVEMENTS	0	0	0	0	0	0	0	0
690 OTHER EQUIPMENT	0	0	0	0	0	4,600	4,600	4,600
691 GRANT EQUIPMENT	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES	123,518	10,254	1,729	6,700	6,700	76,100	76,100	98,100

CITY OF WINCHESTER, KENTUCKY
 CAPITAL EQUIPMENT FUND
 FISCAL YEAR 2015 BUDGET

02-03-2015

ACCOUNT	ACTUAL EXPENSES FY2011	ACTUAL EXPENSES FY2012	ACTUAL EXPENSES FY2013	CURRENT BUDGET FY2014	ESTIMATED EXPENSES FY2014	AGENCY REQUESTS FY2015	CITY MANAGER RECOMMENDS	APPROVED BY COMMISSION
610 OFFICE EQUIP & FURNITURE	575	966	0	0	0	0	0	0
611 COMPUTER EQUIPMENT	21,000	290	2,621	20,000	20,000	42,000	42,000	42,000
615 MOTOR VEHICLES	70,931	89,579	77,095	110,000	110,000	112,000	112,000	142,000
621 RADIO EQUIPMENT	484	2,400	3,964	0	0	0	0	0
623 POLICE EQUIPMENT	6,651	2,859	5,984	11,500	11,500	30,900	30,900	30,900
630 APPLIANCES & FURNISHINGS	0	0	0	0	0	0	0	0
635 EXERCISE EQUIPMENT	0	0	0	0	0	0	0	0
650 BUILDING IMPROVEMENTS	0	0	0	0	0	0	0	0
690 OTHER EQUIPMENT	0	0	0	0	0	0	0	0
691 GRANT EQUIPMENT	0	0	397	0	0	0	0	0

TOTAL CAPITAL EXPENDITURES	99,641	96,094	90,061	141,500	141,500	184,900	184,900	214,900
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CITY OF WINCHESTER, KENTUCKY
CAPITAL EQUIPMENT FUND
FISCAL YEAR 2015 BUDGET

COMMUNICATIONS DEPT - 23
PROJECTED CAPITAL EXPENDITURES

ACCOUNT	7/2014 TO 6/2015	7/2015 TO 6/2016	7/2016 TO 6/2017	7/2017 TO 6/2018	7/2017 TO 6/2018
610 OFFICE EQUIP & FURNITURE					
Chairs	3,500	3,500	3,500	3,500	3,500
611 COMPUTER EQUIPMENT					
Flat-screen monitors	1,000	1,000	1,000	1,000	1,000
CPU	4,000	1,000	1,000	1,000	1,000
Back-up Server	62,000				
621 RADIO EQUIPMENT					
Portable Radios	1,000				
Recording System	22,000				
Radio Repeater					20,000
650 BUILDING IMPROVEMENTS					
690 OTHER EQUIPMENT					
Digital Video Recorder with Memory	4,600	800	800	800	800
TOTAL CAPITAL EXPENDITURES	98,100	6,300	5,300	6,300	26,300

CITY OF WINCHESTER, KENTUCKY
 CAPITAL EQUIPMENT FUND
 FISCAL YEAR 2015 BUDGET

02-03-2015

POLICE DEPT - 25
PROJECTED CAPITAL EXPENDITURES

ACCOUNT	7/2014 TO 6/2015	7/2015 TO 6/2016	7/2016 TO 6/2017	7/2017 TO 6/2018	7/2018 TO 6/2019
610 OFFICE EQUIP & FURNITURE					
Furniture - chairs/tables		1,000		1,000	
Desks					
Fax Machine					
611 COMPUTER EQUIPMENT					
Computers, MDT	17,500	2,000	2,000	2,000	4,000
Printer, laser	4,500		10,000		
Work Book Tablet Smart Device	20,000			30,000	
Server		1,000	1,000		
Printers, mobile					
Monitor					
615 MOTOR VEHICLES					
Police Vehicles	112,000	116,000	118,000	118,000	120,000
Motor Vehicle	30,000				
621 RADIO EQUIPMENT					
Mobile Radios		2,000			
Portable Radios		4,000		2,000	

CITY OF WINCHESTER, KENTUCKY
 CAPITAL EQUIPMENT FUND
 FISCAL YEAR 2015 BUDGET

02-03-2015

**POLICE DEPT - 25
 PROJECTED CAPITAL EXPENDITURES**

ACCOUNT	7/2014 TO 6/2015	7/2015 TO 6/2016	7/2016 TO 6/2017	7/2017 TO 6/2018	7/2018 TO 6/2019
623 POLICE EQUIPMENT					
Handguns	4,900	2,000		2,000	
Rifles	1,500				
Taser Re-Fit Program	10,000				
Bulletproof Vests	11,500	13,000	1,000	3,500	4,000
Cameras	3,000	2,000	3,500	2,500	2,500
630 APPLIANCES & FURNISHINGS					
635 EXERCISE EQUIPMENT					
Treadmill		3,500			3,500
650 BUILDING IMPROVEMENTS					
690 OTHER EQUIPMENT					
TOTAL CAPITAL EXPENDITURES	214,900	161,500	135,500	161,000	134,000

CITY OF WINCHESTER, KENTUCKY
 CAPITAL EQUIPMENT FUND
 FISCAL YEAR 2015 BUDGET

PROJECTED CAPITAL EXPENDITURES
 FIVE YEAR SUMMARY

	7/2014 TO 6/2015	7/2015 TO 6/2016	7/2016 TO 6/2017	7/2017 TO 6/2018	7/2018 TO 6/2019
SPECIAL PROJECTS	847,100	395,500	393,600	391,900	390,300
COMMISSION DEPARTMENT	5,000	800	0	1,500	0
CITY MANAGER DEPARTMENT	10,400	0	0	0	0
FINANCE DEPARTMENT	27,600	19,600	4,500	5,000	4,500
PLANNING DEPARTMENT	2,000	0	1,200	2,200	20,000
MAIN STREET DEPARTMENT	0	0	1,500	0	0
ENGINEERING DEPARTMENT	1,000	10,000	7,400	0	20,000
CONSERVANCY DEPARTMENT	900	0	0	0	0
ADMINISTRATION DEPARTMENT	3,200	1,000	1,500	0	40,000
COMMUNICATIONS DEPARTMENT	98,100	6,300	5,300	6,300	26,300
POLICE DEPARTMENT	214,900	151,500	135,500	161,000	134,000
FIRE DEPARTMENT	298,200	486,800	485,900	480,200	327,500
EMS DEPARTMENT	345,100	379,900	139,700	106,000	30,300
PUBLIC WORKS DEPARTMENT	114,100	222,000	75,200	57,400	165,200

TOTALS 1,967,600 1,673,400 1,251,300 1,211,500 1,158,100